

ANNUAL REPORTS

of the town of

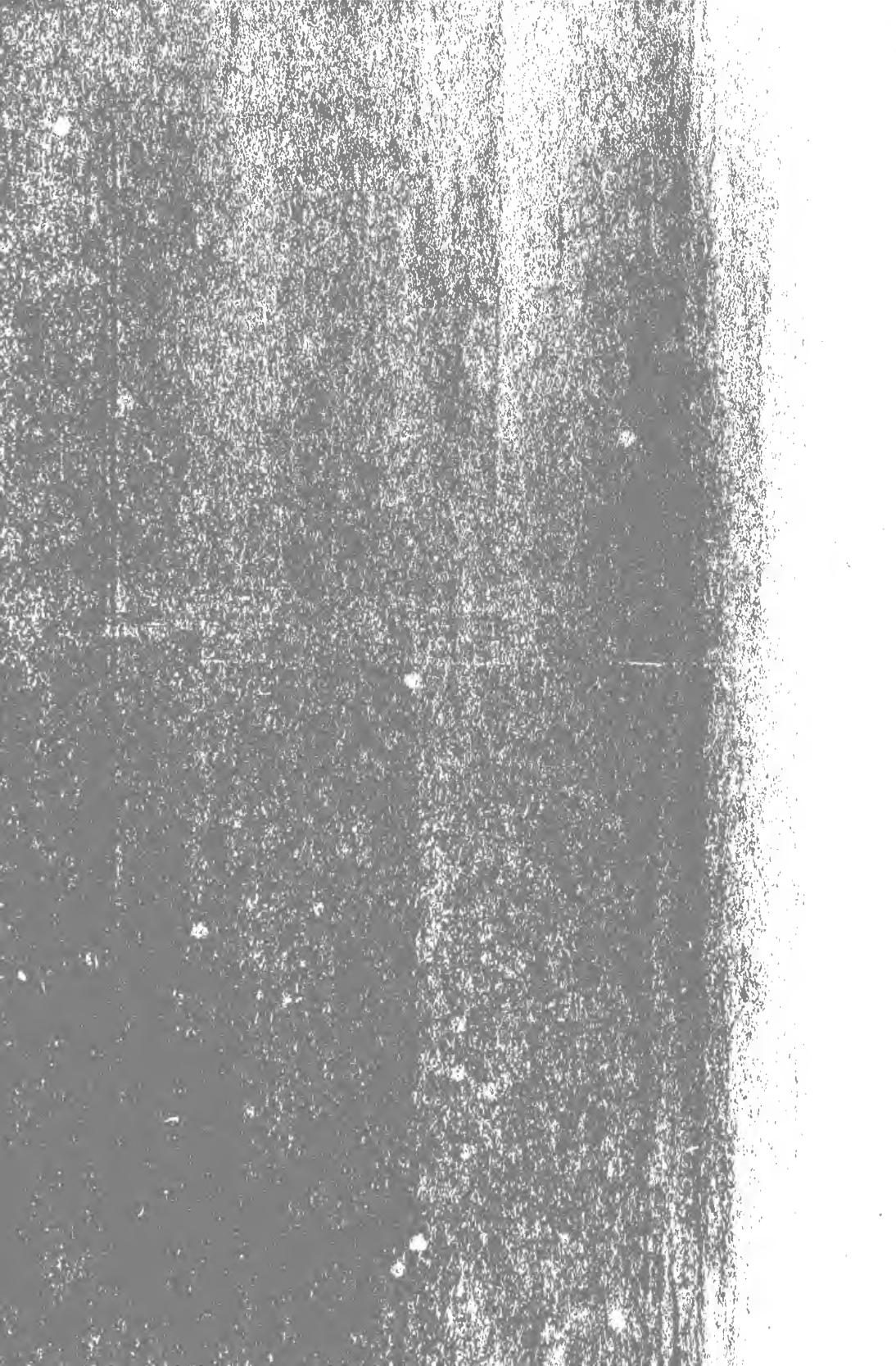
Seabrook

New Hampshire

FOR THE YEAR ENDING DECEMBER 31

1948

As Compiled By The Town Officers



ANNUAL REPORTS

of the town of

Seabrook

NEW HAMPSHIRE

For the Year Ending December 31

1948

TOGETHER WITH THE VITAL STATISTICS

FOR THE YEAR 1948

HAMPTON PUBLISHING COMPANY
Hampton, N. H.

TOWN OFFICERS

Town Clerk

MADELINE A. O'BRIEN CHASE

Selectmen and Overseers of the Poor

THOMAS F. OWEN EMERY N. EATON
WILLIAM H. SANBORN

Collector of Taxes

FLORENCE D. HALEY

Treasurer

NANCY E. WEARE

Health Officer

MERLE BAGLEY

Superintendent of Highways

GYNAN D. DOW

Chief of Police

HOLLIS I. BROWN

Fire Chief

HENRY S. KENDRICK

Auditors

C. HERBERT FREDERICKS HOWARD L. JANVRIN

Constables

SIMEON BROWN ALFRED W. LOCKE
HARVEY F. EATON

Supervisors of the Check List

CHARLES E. GOVE ARMOND F. BOYD
CHARLES H. FELCH

Superintendent of Burial Ground

JOHN F. KNOWLES

Representative to General Court

WILLIAM H. DURKEE

TOWN WARRANT

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Seabrook qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall on Tuesday the Eighth day of March next, at ten of the clock in the forenoon to act upon the following subjects:

Article 1. To elect by Australian Ballot a Town Clerk, one Selectman, Assessor and Trustee of the Trust Funds for a term of three years, Town Treasurer, Collector of Taxes, Three Constables, a Chief of Police and all other Town Officials for the year ensuing.

Article 2. To hear the report of the Budget Committee and act thereon.

Article 3. To see what sums of money the Town will vote to raise for the expense of the General Government, for the Protection of Persons and Property, for Health and sanitation, for Highways and Bridges, for the Support of the Town Poor and all other necessary expenditures for the year ensuing.

Article 4. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of Taxes, and to renew and refund Town Notes.

Article 5. To see if the Town will vote to allow a discount on Taxes.

Article 6. To see what sums of money the Town will vote to raise to defray the expense of collecting garbage and rubbish at Seabrook Beach, the contract to be awarded by the Selectmen. Disapproved.

Article 7. To see what sums of money the Town will vote to raise to defray the expense of collecting garbage and rubbish through-out the Town, the contract to be awarded by the Selectmen. Approved \$2,500.00.

Article 8. To see if the Town will vote to raise and appropriate for advancement of the Town through publicity and promotional services of the Seacoast Regional Development Association in co-operation with other regional committees, a sum not exceeding one one hundredth of one percent of assessed valuation, namely \$150.00. Approved.

Article 9. To see if the Town will vote to raise the sum of \$50.00 to defray the expense of lighting the World War II Soldier's Memorial at Smithtown Square, for the ensuing year. Approved.

Article 10. To see if the Town will vote to raise the sum of \$221.77 the State to contribute \$887.07 for Town Road Aid. Approved.

Article 11. Upon petition of Gynan D. Dow and seventeen others:

1. To see if the Town will vote to appropriate the sum of Thirty Dollars (\$30.00) to install a street light on Pole No. 628J on Dearborn avenue.

2. To see if the Town will vote to appropriate the sum of Thirty Dollars (\$30.00) to install a street light on Pole No. 307J at Fogg's Corner.

3. To see if the Town will vote to appropriate the sum of Thirty Dollars (\$30.00) to install a street light on Pole No. 100J at the intersection of New Zealand and Lafayette Roads.

4. To see if the Town will vote to appropriate the sum of Thirty Dollars (\$30.00) to install a street light on pole No. 141J at the intersection of Folly Mill and Lafayette Roads.

5. To see if the Town will vote to appropriate the sum of Thirty Dollars (\$30.00) to install a street light on Pole No. 263J on Walton St., at the head of New Road.

6. To see if the Town will vote to appropriate the sum of Thirty Dollars (\$30.00) to install a street light on Pole No. 509J on S. Main Street near the residence of Gerald Eaton.

7. To see if the Town will appropriate the sum of Forty Dollars (\$40.00) to install a street light on Pole No. 283J on Ocean Boulevard at the Junction of So. Main St.

8. To see if the Town will vote the sum of Forty Dollars (\$40.00) to install a street light on Pole No. 330J on Ocean Boulevard near the head of River Street. Approved.

Article 12. Upon petition of Albert M. Smith and ten others:

To see if the Town will vote to build a Fire Station at a cost of not more than fifteen thousand dollars (\$15,000.00) on land to be purchased for said Fire Station to be built upon, or as near Collins Street as possible and to instruct a moderator of the Town of Seabrook to immediately appoint a committee of five (5) legal voters and to authorize said committee to accept the most advantageous bid or bids, to supervise the construction, to see that the contracts are carried out, to accept the project for the Town of Seabrook and to take any other necessary or desirable action in connection with such bids, contracts construction and all other matters in connection therewith. Submitted without approval.

Article 13. Upon petition of Albert M. Smith and nine others:

To see if the Town will vote to borrow a sum not to exceed \$15,000.00 and to issue and sell, in connection with such borrowing, notes and-or bonds of the Town of Seabrook in the principal amount not exceeding \$15,000.00, such notes and-or bonds to be issued persuant to Chap-

ter No. 72 of the revised laws of 1942 as amended, payable exclusively from funds to be raised by taxation, to bear interest at a rate not exceeding (4) four percent per annum, payable semi-annually, maturing during a ten-year period, principal payable in annual installments of \$1,500.00 each year, the first payment being due one year from date of said notes and-or bonds, to be sold for not less than par, the time and place of payment of principal or interest, the fixing of the rate of interest, the provisions for the sale of the notes and-or bonds and all other matters in connection therewith to be left to the discretion of the Selectmen, subject however, to the foregoing limitations. Submitted without approval.

Article 14. Upon petition of Albert M. Smith and nine others:

To see if the Town will vote to raise the sum of \$400.00 (four hundred dollars) to purchase a tract of land to be used for the purpose of building a Fire Station. Submitted without approval.

Article 15. Upon petition of William H. Durkee and ten others:

1. To see if the Town will vote to merge the officers of the Town Clerk and Tax Collector, fix the salary therefor and establish regular office hours for such offices.

2. To see if the Town will provide that all fees fixed by law, received by the Town Clerk and Tax Collector, shall be paid into the Town Treasurer for the general use of the Town.

3. To see if the Town will review the amounts of salaries paid to all Town Officers and establish the salaries to be paid in the future.

4. To see if the Town will vote to increase the salary of the Justice of Municipal Court. Approved.

Article 16. Upon petition of Robie M. Beckman and eleven others:

To see if the Town will vote to adopt Chapter 146 Sections 1 to 17 of the General Laws, pertaining to a Board of Fire Engineers to be appointed, one for each 5, 4, 3, 2, and 1 years, each subsequent year to appoint one member for five years and to fill any vacancy for the remaining term. This board to serve without compensation as such.

Article 17. Upon petition of Robie M. Beckman and ten others:

To see if the Town will vote to appoint a seven member committee to be known as the Planning Board and to raise the sum of \$300.00 for the current expenses of this board. To instruct Board to report with recommendations at the next regular Town Meeting, as provided in Chapter 53 Sections 3 to 15. Approved.

Article 18. Upon petition of William H. Durkee and twelve others:

To see if the people will vote to turn over a certain piece of land (owned by the Town) to the Cemetery Dept.. this land adjoins the Wildwood Cemetery in the South part of town.

Article 19. Upon petition of Robie M. Beckman and eleven others:

To see if the Town will vote to have the Town Accounts Audited annually by the State Tax Commission. Approved.

Article 20. Upon petition of Robie M. Beckman and eleven others:

To see if the Town will vote to adopt the recommendations of the Auditors of the State Tax Commission.

Article 21. To hear the report of the Water Supply Committee and act thereon.

Article 22. To retain the present Water Supply committee and to act upon keeping the Water Supply proposition.

Article 23. Upon petition of Malcolm Merrill and ten other legal voters:

To see if the Town will vote to raise the sum of \$500. (Five Hundred Dollars), for the purpose of beautifying the Veteran's Memorial Park such as resurfacing and reseeding. The money to be expended under the supervision of the Selectmen and a committee of four, one each selected by the following Organizations, American Legion, Seabrook Athletic Association, Seabrook Sportsmen's Club and Seabrook Firemen's Association. Disapproved.

Article 24. Upon petition of Joseph A. Murphy and ten others:

To see if the Town will vote to install and maintain 18 street lights at Seabrook Beach and appropriate \$720.00 for the same. Approved.

Article 25. To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for legal fees incurred by vote of the last Town Meeting and defending the Town Boundary against the town of Hampton. Approved.

Article 26. Upon petition of Gynan D. Dow and 20 others:

To see if the Town will vote the sum of \$1,000.00 to purchase two new snow plows, purchasing to be left in the hands of the Selectmen and Road Agent. Disapproved.

Article 27. Upon petition of Gynan D. Dow and 13 others:

To see if the Town will raise and appropriate the sum of \$425.00 to purchase a new sanding machine, purchasing of the same to be left in the hands of the Road Agent. Approved.

Article 28. To transact all other business that may legally come before said meeting.

Given under our hands and Seal this Tenth day of February 1949.

THOMAS F. OWEN,
EMERY N. EATON,
WILLIAM H. SANBORN,
Selectmen of Seabrook.

A true copy of Warrant — Attest:

THOMAS F. OWEN,
EMERY N. EATON,
WILLIAM H. SANBORN,
Selectmen of Seabrook.

BUDGET OF THE TOWN OF

Estimates of Revenue and Expenditures for the Ensuing
with Estimated and Actual Revenue, Appropriations and

SOURCES OF REVENUE

Actual Revenue
Previous Year
1948

From State:

Interest and Dividends Tax	\$1,024.21
Railroad Tax	313.87
Savings Bank Tax	7.17
For Fighting Forest Fires	11.75
Reimbursement a/c Old Age Assistance	127.30

From Local Sources Except Taxes:

Business Licenses and Permits	91.67
Fines and Forfeits, Municipal Court	676.95
Rent of Town Hall and Other Bldgs.	87.00
Interest Received on Taxes and Deposits	153.47
Income From Trust Funds	93.00
Motor Vehicle Permit Fees	2,208.11
Sale of Town Property	1,123.32

From Local Taxes Other Than

Property Taxes:

Poll Taxes Regular @ \$2.00	1,476.00
Total Revenues from All Sources Except Property Taxes	\$7,393.82

SEABROOK, NEW HAMPSHIRE

Year January 1, 1949 to December 31, 1949 Compared
Expend. of the Prev. Year Jan. 1, 1948 to Dec. 31, 1948

PURPOSES OF EXPENDITURES

	Approp. Previous Year 1948	Actual Expend. Year 1948	Estimated Expend. Ensuing Year 1949
Current Maintenance Expenses:			
General Government:			
Town Officers' Salaries	\$2,000.00	\$2,231.96	\$3,200.00
Election and Reg. Expenses	500.00	576.75	250.00
Municipal Court Expenses	200.00	200.00	300.00
Protection of Persons and Property:			
Police Department	1,500.00	1,497.46	2,000.00
Fire Department	2,000.00	2,489.52	2,000.00
Health:			
Garbage (Article)	1,800.00	1,808.00	2,500.00
Health Dept., including hospitals	100.00	290.21	250.00
Vital Statistics	70.00	69.25	70.00
Garbage Collection Beach	400.00	400.00	
Highway and Bridges:			
Town Maintenance: Summer	2,500.00	2,515.65	2,500.00
Town Maintenance, Winter	6,500.00	5,872.90	2,000.00
Street Lighting (Articles)	530.00	366.26	1,660.00
Town Road Aid	221.77	221.77	221.77
State Audit (Article)	100.00	255.46	100.60
Public Welfare:			
Town Poor	1,500.00	2,581.27	2,000.00
Old Age Assistance	3,700.00	4,309.84	4,300.00
Patriotic Purposes:			
Memorial Day and Veterans' Assoc.	500.00	500.00	500.00
Memorial Lights	50.00	43.09	50.00

Recreation:

Athletic Association (Article)	700.00	700.00	
Parks Playgrounds, incl. band concerts	500.00	642.40	500.00

Public Service Enterprises:

Planning Board (Article)		300.00	
Cemeteries	500.00	502.75	500.00

Unclassified:

	900.00	829.18	200.00
Damages and Legal Expenses (Article)			2,500.00
Advertising and Reg. Associations	100.00	100.00	150.00

Interest:

On Temporary Loans	75.00	118.75	120.00
On Bonded Debt.	282.50	292.50	282.50

Highways and Bridges:

Water Board (Article)	300.00	289.60	
New Lands and Bldgs., Fire Dept. (Article)			400.00
New Equipment, Road Agent (Article)			425.00

Payment on Principal of Debt:

Bonds	2,000.00	2,000.00	2,000.00
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Payments to Other Governmental Divisions:

County Taxes	5,568.82	5,568.82	5,568.82
School Taxes	32,801.40	33,832.79	37,194.97

Total Expenditures	\$67,899.49	\$71,106.18	\$74,042.16
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BUDGET COMMITTEE REPORT

Approval of a Town appropriation Budget of \$31,279.27 was granted for the ensuing year. This represents an increase of \$1,750.00 over last year's comparative figure of \$29,529.27.

Increase in Town Officers' Salaries and Expense, Police Department, Street Lighting, Town Poor, Old Age Assistance were approved. Readjustment of certain Town Officers' Salaries should be considered on a proportion of work basis.

Lesser amounts were asked for snow removal in view of the mild winter, also under Unclassified which was added to the Town Officers' Expense Account on the suggestion of the State Auditors.

Legal services estimated not to exceed \$2,500.00 was also approved.

The three articles pertaining to a Fire Station are submitted without approval, permitting the Town to vote to accept or reject, the Bond Issue not to affect this year's appropriation.

The following articles were disapproved for the reasons given.

No. 6 It is recommended that garbage and rubbish removal be considered under one article (No. 7) for the entire Town for a one year contract to the lowest responsible bidder.

No. 23 It is recommended that the Park Department be consulted on any proposed improvement to Parks and instructed to carry out the wishes of the Town. Any increase needed for this project can be added to the Park Department budget.

No. 26 It is recommended that whereas trucks of different size require snow plows of suitable size and weight, that the Town should plan to hire privately owned snow plows.

On behalf of the Budget Committee Members, I wish to thank the Town Officers for their cooperation in completing this proposed Budget.

Respectfully submitted,

ROBIE M. BECKMAN.

FINANCIAL REPORT
of the
TOWN OF SEABROOK
IN ROCKINGHAM COUNTY
for the
FISCAL YEAR ENDED DECEMBER 31, 1948

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

**THOMAS F. OWEN,
WILLIAM H. SANBORN,
Selectmen**

**NANCY E. WEARE,
Treasurer.**

Town of Seabrook

BALANCE

ASSETS

Cash:

In hands of treasurer \$1,398.05

Unredeemed Taxes:

Levy of 1947 1,073.26

Levy of 1946 282.33

Previous Years 28.45

Uncollected Taxes:

Levy of 1948 9,210.18

Previous Years 140.53

Total Assets \$12,132.80

Excess of liabilities over assets (Net Debt) 13,402.89

Grand Total \$25,535.69

Net Debt, December 31, 1947 \$11,646.11

Net Debt, December 31, 1948 \$13,402.89

Increase of Debt \$1,756.78

December 31, 1948

SHEET

LIABILITIES

Accounts Owed by Town:

Poll Taxes

Uncollected—due State when collected

 1944, \$129.00 (1945, \$306.00) \$435.00

Collected—not remitted to State Treas.

 (1944, \$27.00) (1945, \$33.00) 60.00

Due to Precincts 1,200.00

Due to School Districts:

Balance of Appropriation 14,340.69

Long Term Notes Outstanding:

Refunding Notes 3,000.00

Fire Truck Notes 6,500.00

Total Liabilities \$25,535.69

Grand Total \$25,535.69

UNIFORM

Town of Seabrook

RECEIPTS AND

RECEIPTS

Current Revenue:

From Local Taxes:

Property taxes, Current year	\$55,500.55
Poll taxes, Current year, Reg. @ \$2	682.00
Tot. Current Year's Taxes	\$56,182.55
Property taxes — Prev. years	5,305.73
Poll taxes — Previous years, Reg. @ \$2.	794.00
Poll taxes—Previous Years Spec. @ \$3	60.00
Interest received on taxes	153.47
Tax sales redeemed	1,189.36

From State:

Interest and dividend tax	1,024.21
Railroad tax	313.87
Savings Bank tax	7.17
Reimbursement a/c State and Fed. forest lands B & M	7.50
Fighting forest fires	11.75
Reimbursement a/c Old Age Assistance	127.30

From Local Sources, Except Taxes:

Dog licenses	387.40
Business licenses and permits	91.67
Fines, forfeits, municipal court	676.95
Rent of town property	87.00
Income from trust funds	93.00
Income from Departments	20.68
Reg. of motor vehicles, 1948 permits	2,208.11

Receipts Other than Current Revenue:

Temporary loans in anticipation of taxes during year	15,000.00
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CLASSIFICATION

PAYMENTS

For the Year Ended Dec. 31, 1948

PAYMENTS

Current Maintenance Expenses:

General Government:

Town officers' sal. and exp.	\$2,231.96
Elec. and Reg. expenses	576.75
Municipal court expenses	200.00
Exp. town hall and other town buildings, state audit	255.46

Protection of Persons and Property:

Police department	1,497.46
Fire department, inc. forest fires	2,489.52
Damage by dogs	83.00

Health:

Bal. dog tax paid to schools	304.40
Health dept., including hospitals	290.21
Vital statistics	69.25
Sewer maintenance, town and beach garbage collection	2,208.00

Highways and Bridges:

Town Road Aid	221.77
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Town Maintenance:

Summer	\$2,515.65
Winter	\$5,872.90

8,388.55

Street lighting	366.26
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Public Welfare:

Old Age Assistance	4,309.84
Town poor	2,581.27

RECEIPTS AND

Sale of Town property	1,123.32
Grants from U. S. A.	
Bal. Water Dept.)	6,200.00
Taxes bought by town	1,591.74
Discounts and abatements	2,187.86
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Total Receipts Other than Current	
Revenue	\$26,102.92
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Total Receipts All Sources	\$94,844.64
Cash on hand January 1, 1948	7,777.94
<hr/>	
Grand Total	\$102,622.58

PAYMENTS (Continued)

Patriotic Purposes:

Lighting Soldiers memorial	43.09
Memorial Day and Vet's. Asso.	500.00

Recreation:

Seabrook Athletic Association	700.00
Parks and playgrounds, including band concerts	642.40

Public Service Enterprises:

Approp. to water and electric utilities, water supply com.	289.60
Cemeteries, including hearse hire	502.75

Unclassified:

Unclassified	829.18
Damages and legal expenses	
tax sale cost	245.20
Advertising and Reg. Associations	
Seacoast Regional	100.00
Taxes bought by town	1,591.74
Discounts, Abatement and Refunds	2,201.01
Total Current maintenance expenses	33,718.67

Interest:

Interest	411.25
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Outlay for New Construction and Permanent Improvement:

Water Work construction, special	
Federal grant	8,900.00
Total Outlay payments	8,900.00

Indebtedness:

Payments on temporary loans in anticipation of taxes	15,000.00
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PAYMENTS (Concluded)

Payments on bonded debt	2,000.00
Payments to trustees, trust funds	93.00
Total Indebtedness payments	17,093.00
Payments to Other Governmental Divisions:	
Taxes paid to County	5,568.82
Payments to Precincts Seabrook Beach	1,700.00
Payments to School Districts	33,832.79
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Total Payments to Other Governmental Divisions	41,101.61
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Total Payments for all Purposes	\$101,224.53
Cash on hand December 31, 1948	1,398.05
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Grand Total	\$102,622.58

INVENTORY

Land and Buildings	\$1,407,069.00
Growing wood and timber	7,430.00
Electric Plants	40,120.00
Horses (9)	1,225.00
Cows (43)	3,185.00
Other Neat Stock (13)	605.00
Fowls (4,020)	4,155.00
Portable Mills, including Road Building	
Machinery	8,500.00
Wood, lumber etc.	100.00
Gasoline Pumps and Tanks (12)	1,030.00
Stock in Trade	16,900.00
Aqueducts	3,000.00
Mills and Machinery	14,000.00
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Total	\$1,507,319.00
Amount of Taxes Committed to Collector	\$62,779.25
Rate of Taxation per Thousand	41.50
Poll Taxes 819 @ \$2.00	1,638.00
Amount Exempt to Soldiers	73,195.00

SCHEUDLE OF TOWN PROPERTY

Police Department, equipment	\$100.00
Fire Department, equipment	15,000.00
Schools; land and buildings	30,000.00
Equipment	15,000.00
Highway Department, equipment	850.00
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	\$60,950.00
Value of Deeded Tax Title Property	\$10,220.00

**COMPARATIVE STATEMENT OF APPROPRIATIONS
AND EXPENDITURES FOR FISCAL YEAR
ENDING DECEMBER 31, 1948**

			Balance Overdraft
Town Officers' Sal.			
and Expenses	\$2,000.00	\$2,231.96	\$231.96
Elec. & Reg.	500.00	576.75	
Mun. Court	200.00	200.00	
Police Dept.	1,500.00	1,497.46	2.54
Fire Dept.	2,000.00	2,489.52	489.52
Health Dept.	100.00	290.21	190.21
State Audit	100.00	255.46	155.46
Vital Statistics	70.00	69.25	.75
Garbage Col. at Beach	400.00	400.00	
Town Maintenance			
Summer	2,500.00	2,515.65	15.65
Winter	6,500.00	5,872.90	627.10
Street Lighting	530.00	366.26	163.74
TRA	221.77	221.77	
Light. Sol. Mem.	50.00	43.09	6.91
Town Poor and			
Soldiers Aid	1,500.00	2,581.27	1,081.27
O. A. Assistance	3,700.00	4,309.84	609.84
Memorial Day	500.00	500.00	
Unclassified	900.00	829.18	70.82
Seacoast Reg.	100.00	100.00	
Int. on Tem. loans	75.00	118.75	43.75
Int. on Bond. Debt	282.50	292.50	10.00
Pay't. on bonds	2,000.00	2,000.00	
Seabrook Athletic Asso., Spec.	700.00	700.00	
Water Supply comm. spec.	300.00	289.60	10.40

Parks, Playgr'ds.	500.00	642.40	142.40
Purchase of Dump			
col. of garbage	1,800.00	1,808.00	8.00
Inc. trust funds	93.00	93.00	
Ant. of taxes	15,000.00	15,000.00	
Taxes bought by			
Town int.	1,591.74	1,591.74	
Abatements			
and Dist.	2,201.01	2,201.01	
Dog Damage	387.40	387.40	
County Tax	5,568.82	5,568.82	
Schools	32,801.40	33,832.79	
Tax Sale Cost	245.20	245.20	
Water Dept., Spec.			
Grant	8,900.00	8,900.00	
Payment to Beach			
Precinct	2,900.00	1,700.00	
Total	\$100,217.84	\$101,224.53	\$882.26 \$2,980.81

AUDITOR'S REPORT

I have this day examined the Town Clerk's, Tax Collector's and Treasurer's accounts to the best of my ability.

I find them well vouched and correctly cast with a Town balance of \$1,398.05.

I find said Town Officers fully bonded.

Signed: HOWARD L. JANVRIN,
Auditor Town of Seabrook, N. H.

February 11, 1949.

**STATEMENT OF APPROPRIATIONS
AND TAXES ASSESSED**

Town Officers' Salaries and Expenses	\$2,000.00
State Audit	100.00
Election and Registration	500.00
Municipal Court	200.00
Police Department	1,500.00
Fire Department	2,000.00
Health Department	100.00
Vital Statistics	70.00
Garbage Collection at Beach	400.00
Town Maintenance (Summer)	2,500.00
Town Maintenance (Winter)	6,500.00
Street Lighting	530.00
Soldiers' Memorial Lighting	50.00
Town Road Aid	221.77
Town Poor	1,500.00
Old Age Assistance	3,700.00
Memorial Day	500.00
Cemeteries	500.00
Unclassified	900.00
Seacoast Regional	100.00
Interest of Temporary Loans	75.00
Interest on Bonded Debt	282.50
Payments on Principal of Bonded Debt	2,000.00
Seabrook Athletic Association	700.00
Water Supply Committee	300.00
Parks and Playgrounds	500.00
Town Dump and Collection of Garbage	1,800.00
County Tax	5,568.82
Schools	32,801.40
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Total Town and School Appropriations	\$67,899.49

Less Estimated Revenues and Credits:	
Interest and Dividend Tax	\$1,003.43
Railroad Tax	293.62
Savings Bank Tax	11.93
Motor Vehicle permit fees	1,575.00
Business Licenses and Permits	40.00
Fines and Forfeits—Municipal Court	500.00
Rent of Town Property	96.00
Interest Received on Taxes	111.49
Sale of Tax Title Property	1,000.00
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Total Revenue and Credits	\$4,631.47
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Plus Overlay	\$63,268.02
	1,149.23
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Net amount to be raised by taxation	\$64,417.25
Less Poll Taxes, 819 @ \$2.00	1,638.00
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Amount to be raised by Property taxes on which Tax Rate is to figured	\$62,779.25
Taxes Committed to Collector:	
Poll Taxes	\$1,638.00
Precinct taxes	2,900.00
<hr/>	
Total taxes to be committed	\$67,317.25

PROPERTY OWNED BY TOWN
Acquired through Tax Collector's Deeds

Taxed To	Description	Total	Assessed Value
Akerman, Charles, 9 Acres Marsh Land		\$83.72	\$70.00
A. J. Anderson, 4½ Acres Marsh Land		15.07	50.00
Clark, Walter H., "Certain Parcel or Tract of Land."		31.08	75.00
Delong, Joseph, 4½ Acres Marsh		71.91	35.00
Dow, Albert, Heirs, Marsh Land		11.59	20.00
Dow, James W., Land and Bldgs.		735.96	200.00
Edward L. Perkins, Heirs, 3½ Acres Marsh Land		3.98	20.00
Dana S. Knowles, Eaton Land and Buildings, Beach bldg.		29.58	655.00
Charles A. Souther, 3½ Acres Folly Mill Land		4.62	40.00
Jacob Smith, Heirs, 1 Acre Boyn-ton Land		6.78	100.00
Edith Thurlow, 3 Acres Dow Wood, ¼ Acre Marsh Land		6.03	65.00
Mary F. Fowler, Land and Bldgs.		12.11	250.00
Alfred P. Janvrin, Land and Bldgs.		37.26	900.00
Willard Fowler Est., Marsh Land		16.38	30.00
William F. Fowler, Heirs, Marsh Land		24.67	50.00
Jewell D. George, ½ of ¾ Acre Sprout, ½ of 13 Acres Smith Pasture, ½ of 2 Acres Marsh Land		78.51	200.00
Dr. E. B. Goodall, 5 Acres Perkins Wood land		201.16	450.00
Julia Hodgekins, 7 Acres Land		178.95	300.00
Lena M. Eaton, ½ Acre Homestead and Buildings		307.58	600.00

Taxed To	Description	Total	Assessed Value
Moses Evans, "Certain Parcel or Tract of Land."		13.05	25.00
Charles W. Fellows, 4 Acres Marsh Land		43.77	60.00
George Marston, Land		31.90	25.00
John Moody, 3½ Acres Marsh Land		23.07	25.00
Albert Morrill, 3 Acres Flats		35.99	25.00
Est. Ellen O'Connor, Stump and Wood land		68.32	150.00
Elbridge Stevens, Marsh and Spreading Place		20.83	40.00
Charles Sullivan, ¾ Acre Land		9.98	25.00
Howard Towle, Marsh Land		22.31	50.00
Geo. E. Walton, Est., Land			50.00
Theresa Walton Est., Marsh Land		14.75	30.00
William Dow Est., 1 Acre Land		14.76	30.00
Thomas Chase Est., Eaton Land		77.63	100.00
Charles W. A. Lamprey, Tract of Land, 1½ Acres		38.78	35.00
Charles Brewster, Heirs, 7 Acres Tilton Land		72.16	70.00
Charles B. Knowles, ½ Knowles Homestead		33.98	600.00
Harrison L. Eaton, 14 Acres Marsh		36.22	100.00
Ruth Short, Heirs, 7 Parcels of Land		30.08	80.00
Charles B. Boyd, Heirs, Stanwood Sprout Land		5.47	50.00
Ananias Janvrin, Heirs, Barber Shop and Land		57.16	200.00
Polly Fowler, Est., Dow Homestead		60.38	200.00
Freeman Fowler, Heirs, Land and Buildings		55.91	250.00
Elvado Eaton, Brown Homestead		56.87	250.00

Taxed To	Description	Total	Assessed Value
Alfred N. Beckman, Heirs Sprout land		43.49	35.00
George O. Weare, Marsh Land 3 pieces		15.43	45.00
Alvin Brown, Homestead		16.29	50.00
Effie Bagley, Heirs, 1 Acre Fowler Marsh land		3.40	5.00
Susan Sibley, Heirs, 3 2 Acre Pieces of Marsh land		5.29	30.00
Dennis Laimard, 7 Acres Collins Wood 4½ A Sprout		14.54	310.00
Edgar Gynan, Heirs, 1 Acre Marsh Land		3.38	5.00
Emily Smith, Heirs, 1 Acre Jay Wood, 1½ Acre Locke Tillage-½ Acre Valve Cross Land, 1½ Acres Perkins Marsh, 3 Acres Gills Rock Land		12.19	200.00
James Smith, Heirs, ½ Acre Wood Land, 2 Acres Dow Wood, - ¼ Acre Stump Land		6.82	75.00
Charles B. Knowles, Knowles Land and Bldg.		40.21	200.00
Caleb N. Fowler, Lot and Bldg.		37.83	200.00
Ernest L. Crandall, Walton Wood Land		9.19	25.00
Ethel Thurlow, 3 Dow Wood, ¼ Acre Marsh		4.25	15.00
Geo. D. Pike, Heirs, 4 Acres Gove Marsh		8.65	20.00
Harry Evans, 9 Acres Marsh, 10 Acres Marsh - 4 Acres Marsh		26.96	115.00
Leroy Eaton, ½ Acre Homestead		103.22	500.00
Totals		\$4,275.02	\$10,220.00

TAX COLLECTOR'S REPORT

SUMMARY OF WARRANT LEVY OF 1948

DR.

Taxes Committed to Collector:

Property	\$65,679.25
Polls	1,558.00

Added Taxes:

Property	570.19
Polls	16.00

Interest Collected:

Property	15.44
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\$67,838.88

CR.

Remittances to Treasurer:

Property	\$55,515.99
Polls	682.00

Discounts allowed	1,033.63
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Abatements:

Property	505.08
Polls	32.00

Uncollected Taxes:

Property	9,210.18
Polls	860.00

\$67,838.88

SUMMARY OF WARRANT

LEVY OF 1947

DR.

Uncollected Taxes, Dec. 31, 1948

Property	\$6,882.89
Polls	782.00

Interest Collected	128.62
Added Taxes:	
Property	16.10
Polls	48.00
	<hr/>
	\$6,857.61

DR.

Remittances to Treasurer:	
Property	\$5,279.59
Polls	538.00
Interest collected, prop.	128.62
Sold to Town, (taxes only)	1,490.58
Abatements, prop.	128.82
Abatements, polls	20.00
Uncollected polls	272.00
	<hr/>
	\$6,857.61

TAX SALE ACCOUNT

DR.

Taxes sold to the town	1,490.58
Interest	101.16
Costs	245.20
Interest collected	4.86
	<hr/>
	\$1,841.80

CR.

Remittances to Treasurer	\$655.05
Abatements	113.49
Unredeemed	1,073.26
	<hr/>
	\$1,841.80

SUMMARY OF WARRANT
LEVY 1946
TAX SALE ACCOUNT

DR.

Unredeemed Taxes, Dec. 31, 1948	\$771.48
Interest Collected	4.55
	<hr/>
	\$776.03

CR.

Remittances to Treasurer	\$354.82
Abatements	138.88
Unredeemed	282.33
	<hr/>
	\$776.03

DR.

Uncollected poll taxes, December 31, 1948	\$260.00
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CR.

Remittances to Treasurer	\$16.00
Abatements	12.00
Uncollected	232.00
	<hr/>
	\$260.00

SUMMARY OF WARRANT
LEVY OF 1945
TAX SALE ACCOUNT

DR.

Unredeemed Taxes, Dec. 31, 1948	\$239.95
Uncollected Prop. Taxes, Dec. 31, 1948	106.86
	<hr/>
	\$346.81

CR.

Remittances to Treasurer	\$120.98
Deeded to Town	111.41
Abatement	13.87
Unredeemed	3.68
Uncollected	<u>96.87</u>
	\$346.81

DR.

Uncollected Poll Taxes, Dec. 31, 1948	\$582.00
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CR.

Remittances to Treasurer	\$49.00
Abatements	30.00
Uncollected	<u>503.00</u>
	\$582.00

**SUMMARY OF WARRANT
LEVY OF 1944
TAX SALE ACCOUNT**

DR.

Unredeemed Taxes, Dec. 31, 1948	\$55.18
Uncollected Prop. Taxes, Dec. 31, 1948	<u>59.81</u>
	\$114.99

CR.

Remittances to Treasurer	\$16.15
Abatements	30.61
Uncollected	43.66
Unredeemed	<u>24.57</u>
	\$114.99

DR.

Uncollected Poll Taxes, Dec. 31, 1948	\$284.00
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CR.

Remittances to Treasurer	\$43.00
Abatements	10.00
Uncollected	<u>231.00</u>
	\$284.00

SUMMARY OF WARRANT

LEVY OF 1943

TAX SALE ACCOUNT

DR.

Unredeemed Taxes, Dec. 31, 1948	\$78.75
Uncollected prop. taxes, Dec. 31, 1948	7.58
	<u>\$86.33</u>

CR.

Remittances to Treasurer	\$28.87
Abatements	<u>57.46</u>
	\$86.33

DR.

Uncollected Poll Taxes, Dec. 31, 1948	\$150.00
	<u>CR.</u>

Remittances to Treasurer	\$12.00
Abatements	8.00
Uncollected	<u>130.00</u>
	\$150.00

SUMMARY OF WARRANT

LEVY OF 1942

TAX SALE ACCOUNT

DR.

Unredeemed Taxes Dec. 31, 1948	\$87.06
	<u>CR.</u>

Remittances to Treasurer	\$49.04
Abatement	<u>38.02</u>
	\$87.06

DR.	
Uncollected Poll Taxes, Dec. 31, 1948	\$208.00
CR.	
Remittances to Treasurer	\$42.00
Abatement	8.00
Uncollected	<u>158.00</u>
	\$208.00

**SUMMARY OF WARRANT
LEVY OF 1941
TAX SALE ACCOUNT**

DR.	
Unredeemed Taxes, Dec. 31, 1948	\$38.19
CR.	
Deeded to Town	\$38.19
DR.	
Uncollected Poll Taxes, Dec. 31, 1948	\$144.00
CR.	
Remittances to Treasurer	\$36.00
Abatements	4.00
Uncollected	<u>104.00</u>
	\$144.00

**SUMMARY OF WARRANT
LEVY OF 1940**

DR.	
Uncollected Poll Taxes, Dec. 31, 1948	\$120.00
CR.	
Remittances to Treasurer	\$30.00
Abatements	2.00
Uncollected	<u>86.00</u>
	\$120.00

**SUMMARY OF WARRANT
LEVY OF 1939
TAX SALE ACCOUNT**

DR.	
Unredeemed Taxes, Dec. 31, 1948	\$19.36
CR.	
Deeded to Town	\$19.36
DR.	
Uncollected Poll Taxes, Dec. 31, 1948	\$110.00
CR.	
Remittances to Treasurer	\$30.00
Uncollected	80.00
	<hr/>
	\$110.00

**SUMMARY OF WARRANT
LEVY OF 1938**

DR.	
Uncollected Poll Taxes, Dec. 31, 1948	\$100.00
CR.	
Remittances to Treasurer	\$30.00
Abatements	2.00
Uncollected	68.00
	100.00

**SUMMARY OF WARRANT
LEVY OF 1937**

DR.	
Uncollected Poll Taxes, December 31, 1948	\$80.00
CR.	
Remittances to Treasurer	\$28.00
Uncollected	52.00
	<hr/>
	\$80.00

Court Summons Fees remitted to treasurer: \$13.68

PROPERTY TAX ABATEMENTS FOR 1948
CLOSING OF ACCOUNTS

Levy	Name	Reason	Amt.
1943	Joshua Eaton, illegal tax		\$5.38
	George Marsh, illegal tax		7.42
	Merle Bagley, previously deeded		37.08
	Howard A. Eaton, stock in trade		7.58
1944	Benjamin Bickford, illegal tax		13.67
	Herbert Randall, illegal tax		8.47
	Ethel Souther, illegal tax		8.47
1945	Lilla Lightbody, illegal tax		13.87
1942	Merle Bagley, previously deeded		38.02
1946	Heirs, Arthur Eaton, previously deeded		27.03
	Ralph Newman, previously deeded		36.42
	Merle Bagley, previously deeded		39.55
	Arthur and Marj. Collins, previously deeded		35.88
1947	Clinton Orrill, illegally taxed		70.92
	Leroy Eaton, previously deeded		18.50
	Ralph Pasquale, illegally taxed		39.40
	Sally Battis, previously deeded		5.62
	A. & M. Collins, previously deeded		39.17
	Heirs Arthur Eaton, previously deeded		28.95
1948	Ralph Newman, previously deeded		39.75
	Lester Knowles, illegally taxed		16.60
	Harry and Helen Brown, illegally taxed		21.25
	Samuel Bagley, illegally taxed		16.60
	David Beckman, illegally taxed		4.15
	Delcie Jones, illegally taxed		6.22
	John Larrabee, illegally taxed		18.67
	Arthur Wickland, illegally taxed		67.95
	Elmer Anderson, illegally taxed		36.24
	Roger Weatherbee, illegally taxed		36.24
	Aldo Croatti, illegally taxed		15.49
	Joseph Bernier, illegally taxed		22.65

Joseph Frazer, illegally taxed	22.65
Sun Valley Beach Inc. illegally taxed	183.02

TAX COLLECTOR'S DEEDS

1939 Howard A. Eaton, \$19.36 total tax due	\$19.36
1941, Merle Bagley, \$38.19, total tax due	152.84
1945, Arthur and Mar. Collins, \$40.67, total tax due	153.07
1945, Heirs Arthur Eaton \$29.57, total tax due	112.11
1945, Ralph Newman, \$41.17, total tax due	155.31

TREASURER'S REPORT

Balance January 1, 1948	\$7,777.94
Tax on Interest and Dividends	\$1,024.21
Railroad Tax	313.87
Savings Bank Tax	7.17
	<hr/>
	\$1,345.25
From Banks:	
The Exeter Banking Co., Note	\$6,000.00
The Exeter Banking Co., Note	\$6,000.00
The Exeter Banking Co., Note	3,000.00
Federal Government Loan	6,200.00
	<hr/>
	21,200.00
Trust Funds:	
Amesbury Mass.	\$84.50
Newburyport, Mass.	7.00
Portsmouth, N. H.	1.50
	<hr/>
	93.00
Rent of Town Property:	
Amanda Randall	\$15.00
Gertrude Eaton	72.00
	<hr/>
	87.00
From Judge Ralph O. Bragg:	
Seabrook, N. H.,	
Seabrook Municipal Court	676.95
From Madeline A. Chase, Town Clerk:	
Auto Taxes Balance 1947 to Jan. 1, 1948	2,208.11
From Madeline A. Chase, Town Clerk:	
Dog Licenses Bal. 1947 to Jan. 1, 1948	387.40
Junk Licenses, 1948	\$10.00

Clam Licenses, 1948	9 @ \$5.00	45.00
Pool Table Licenses, 1948		36.87
		91.67
From Madeline A. Chase, Town Clerk:		
Registration Fees		5.00
From Other Sources:		
B. & M. Railroad, fight fire		
Janvrin Estate:		\$7.50
Gynan D. Dow, gravel		2.00
New Hampshire Forestry and and Recreation Dept.		11.75
County Commissioner Reimbursement		
Old Age Assistance		127.80
		148.55
Sale of Tax Title Property:		
New Hampshire State High. Com.		\$30.00
James W. Sanborn		35.00
Amanda and Linwood Knowles		950.00
Merton Rowe		96.32
Lenice Boyd		1.00
Talbot Dow		1.00
Ralph Gove		10.00
		1,123.32
From Florence D. Haley, Collector of Taxes:		
Court Summons, 1948		13.68
From Florence D. Haley, Collector of Taxes:		
Poll Tax, 1937		28.00
From Florence D. Haley, Collector of Taxes:		
Poll Tax, 1938		\$30.00
Abatement, 1938		2.00
		32.00

From Florence D. Haley, Collector of Taxes:	
Poll Tax 1939	30.00
From Florence D. Haley, Collector of Taxes:	
Poll Tax, 1940	\$30.00
Abatement, 1940	2.00

	32.00
From Florence D. Haley, Collector of Taxes:	
Poll Tax, 1941	\$36.00
Abatements, 1941	4.00

	40.00
From Florence D. Haley, Collector of Taxes:	
Poll Taxes, 1942	\$42.00
Abatements, 1942	46.02
Redemptions, 1942	49.04

	137.06
From Florence D. Haley, Collector of Taxes:	
Poll Tax, 1943	\$12.00
Abatements, 1943	65.46
Redemptions, 1943	28.87

	106.33
From Florence D. Haley, Collector of Taxes:	
Property Tax, 1944	\$16.15
Poll Tax, 1944 (Reg.)	16.00
Poll Tax, 1944 (Spec.)	27.00
Abatement, 1944	40.61

	99.76
From Florence D. Haley, Collector of Taxes:	
Property Tax, 1945	\$9.99
Poll Tax, 1945 (Reg.)	16.00
Poll Tax, 1945 (Spec.)	33.00
Abatement, 1945	43.87

Redemptions, 1945	110.99

213.85	
From Florence D. Haley, Collector of Taxes:	
Poll Tax., 1946	\$16.00
Interest, 1946	4.55
Abatements, 1946	150.88
Redemptions, 1946	350.27

	521.70
From Florence D. Haley, Collector of Taxes:	
Property Tax, 1947	\$5,279.59
Poll Tax, 1947	538.00
Interest, 1947	128.62
Abatements, 1947	262.81
Redemptions, 1947	655.05

	6,863.57
From Florence D. Haley, Collector of Taxes:	
Property Tax, 1948	\$55,500.55
Poll Tax, 1948	682.00
Interest, 1948	15.44
Abatements, 1948	537.08

Discounts, 1948	56,735.07
Taxes bought by Town, 1948	1,033.63
Interest, 1948	1,490.58
	101.16

Balance January 1, 1948	\$7,777.94
Receipts for Year	94,844.64

Paid 1948 Orders	\$102,622.58
	101,224.53

Balance December 31, 1948	\$1,398.05

RESULT OF TOWN ELECTION

March 9, 1948

NOMINATION PAPERS

TOWN CLERK

Samuel Brown	226
Madeline A. O'Brien Chase	602

SELECTMEN, ASSESSOR AND TRUSTEE OF TRUST FUNDS

Edgar P. Dow	59
William W. Moore	35
Myron B. Felch	263
Ralph C. V. Eaton	150
William H. Sanborn	344

TREASURER

Nancy E. Weare	497
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TAX COLLECTOR

Florence D. Haley	466
Howard A. Eaton	354

ROAD AGENT

Gynan D. Dow	348
Walter Woodrow Eaton	250
Samuel F. Small	65
Corydon F. Perkins	46
Albert M. Dow	155

CHIEF OF POLICE

Abner J. Eaton	225
Ernest L. Crandall	71
Hollis I. Brown	260
Truman F. Merrill, Jr.	216
Charles S. B. Knowles	81

CONSTABLES

Marvin A. Dow	257
Arthur L. Curtis	139
Harvey F. Eaton	295
Alfred W. Locke	303
Simeon J. Brown	315
Armond S. Boyd	269
Clarence E. Fowler	278

SUPERINTENDENT OF BURIAL GROUNDS

John F. Knowles	446
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AUDITORS

Howard L. Janvrin	14
C. Herbert Fredericks	20

STATEMENT OF BONDED DEBT
December 31, 1948

Showing Annual Maturities of Outstanding Bonds
 and Long Term Notes

Maturities	Refunding Bonds 3%	Fire Equip. Serial Notes	T'tl Annual Maturities <i>2½%</i>
1949	\$1,000.00	\$1,000.00	\$2,000.00
1950	1,000.00	1,000.00	2,000.00
1951	1,000.00	1,000.00	2,000.00
1952		1,000.00	1,000.00
1953		1,000.00	1,000.00
1954		1,000.00	1,000.00
1955		500.00	500.00
<hr/>	<hr/>	<hr/>	<hr/>
Total	\$3,000.00	\$6,500.00	\$9,500.00

MATURITIES FISCAL YEAR

	Principal	Interest	Principal	Interest
Dec. 31, 1949	\$1,000.00	\$75.00	\$1,000.00	\$162.50
Dec. 31, 1950	1,000.00	45.00	1,000.00	137.50
Dec. 31, 1951	1,000.00	15.00	1,000.00	112.50
Dec. 31, 1952			1,000.00	87.50
Dec. 31, 1953			1,000.00	62.50
Dec. 31, 1954			1,000.00	37.50
Dec. 31, 1955			500.00	12.50

DETAILED EXPENDITURES

TOWN OFFICERS' SALARIES

Appropriation	\$2,000.00
Payments:	
Thomas F. Owen, chairman Selectmen Salary	\$275.00
Emery N. Eaton, Selectman Salary	200.00
William H. Sanborn, Selectman Salary	200.00
Nancy E. Weare, Treasurer Salary	300.00
Florence D. Haley, Tax Collector Salary	350.00
Madeline O'Brien Chase, Town Clerk Salary	25.00
Edgar P. Dow, Auditor Salary	20.00
Thomas F. Owen, use of car on town business	32.00
Thomas F. Owen, use of car assessing	20.00
Thomas F. Owen, auto hire, expense to Concord	12.00
Thomas F. Owen, two days spent with Tax Commissioners agent assessing	12.00
Thomas F. Owen, time spent Chr. Overseer of Poor	25.00
Thomas F. Owen, Toll calls	24.00
Thomas F. Owen, 4 trips to Exeter auto hire	8.00
Emery N. Eaton, Toll calls	4.00
William H. Sanborn, Auto hire	23.00
Ana M. Owen, copying blotter books	25.00
Nancy E. Weare, Expense	62.00
Thomas F. Owen, copying and computing taxes	100.00
Gov. Weare Hall Ass'n. rent Sel. Office	48.00
David Janvrin, Del. Inventory Blanks	10.00
D. L. Garrison, auto and truck guide	4.50
The Squamscott Press, envelopes & ballots	15.00
Hollis G. Eaton, Del. Town reports	12.50
Russell Jones, Del. Town reports	12.50
Ellen Wilson, typing Town Warrant	10.00
Howard A. Eaton Agency, bonds, town officers	58.50

Wheeler and Clark, stamp and pads	2.71
News Pub. Co., readers, notices	40.25
N. H. City and Town Clerks Ass'n., dues	2.00
Russell Jones, Del. Invoice blanks	10.00
Russell Jones, typing town warrants	5.00
N. H. Tax Collectors Ass'n., dues	2.00
Russell Knowles, Del. Inventory blanks	10.00
Pearson Book Store, supplies	7.45
Sussie J. Foote, stamps and envelopes	68.40
Anna O. Smith, stamps and envelopes	7.00
Samuel Brown, stamps and envelopes	16.50
Edson C. Eastman Co.	79.26
Sargent Bros., printing Tax Bills and envelopes	26.15
John W. Perkins, Legal services 1947	25.00
Brown and Saltmarsh, Tax Col. supplies	42.24
<hr/>	
	\$2,231.96
Overdraft	\$231.96

ELECTION AND REGISTRATION

Appropriation	\$500.00
<hr/>	
Payments:	
Hampton Pub. Co., printing checklists	\$47.00
Lucinda Falconer, electric service, town hall	12.00
Harry G. Fowler, ballot clerk	20.00
Alvah H. Dow, Jr., ballot clerk	28.00
Charles E. Gove, supervisor	96.00
Harry S. Small, supervisor	96.00
Frank L. Fowler, supervisor	96.00
Caleb N. Fowler, gate keeper	20.00
Jacob F. Dow, ballot clerk	12.00
Earl W. Moreland, moderator	65.00
Earl Small, gate keeper	24.00
Amesbury Pub. Co., printing ballots	28.75

William Moore	8.00
Samuel Small, ballot clerk	8.00
Ralph Newman, ballot clerk	8.00
Otis McQuillen, ballot clerk	8.00
	<hr/>
	\$576.75
Overdraft	\$76.75

VITAL STATISTICS

Appropriation	\$70.00
Payments:	
Madeline O'Brien Chase, recording births, deaths, marriages and names of children	\$19.50
H. Hawthorne Benedict, returning marriages	22.00
Ralph O. Bragg, returning marriages	16.75
Thomas F. Owen, returning marriages	7.50
William J. Davis, returning marriages	1.25
Floyd G. Kinsley, returning marriages	1.00
Everett A. Scruton, returning marriages	1.25
	<hr/>
	\$69.25
Balance	\$.75

POLICE DEPARTMENT

Appropriation	\$1,500.00
Payments:	
Charles S. E. Knowles	\$157.50
New England Telephone & Tel. Co.	11.81
Alton D. Eaton	16.00
John C. Eaton	12.00
Herbert Brown, Jr.	9.00
Warren Janvrin	18.00

Abner J. Eaton	40.00
Arthur Curtis	116.75
Alfred W. Locke	69.50
Gynan D. Dow	53.50
George P. Dow	105.00
William N. Davis	90.00
Robert T. McCall	6.00
Everett F. Locke	10.00
Charles H. Felch	13.90
Simeon J. Brown	79.50
Harvey Eaton	5.50
Truman Merrill, Jr.	39.50
Colchester Greenhouse	10.00
John I. Brown	74.50
Frederick Felch	143.50
Hollis I. Brown	183.50
Forrest Dow	74.50
Marvin Dow	.96.50
Clarence Fowler	36.50
Harold Butler	25.00
	<hr/>
	\$1,497.46
Balance	2.54

FIRE DEPARTMENT

Appropriation	\$2,000.00
 Payments:	
Howard A. Eaton's Agency, Ins. Fire Truck	\$197.30
New England Tel. & Tel., Toll calls	14.76
Benj. Perkins, battery charger	45.00
Henry S. Kendrick, rent for trucks & equip.	378.00
Henry S. Kendrick, payrolls	251.25
Henry S. Kendrick, forest fires	23.50
George Sumner, Insurance	38.20

Benj. Perkins, gas, oil and supplies	256.69
Smith Fuel Co.	.50
Simmies Garage, repairs Chev. truck	16.50
Eastern Fire Equipment, rubber coats	147.93
E. Palmer & Sons., repairs Ford truck	38.38
American Fire Equipment Co., badges	32.04
American Marsh Pumps Co., pump parts	4.35
Barcelow Auto Body, repairs Buffalo	15.00
American Fire Equip. Co., hose & extinguishers	776.67
Hampton Pub. Co., Fire reports	4.50
William Coleman, D. D., Med. serv. to fireman	36.00
R. G. Crowell, firemen's bonds	165.00
L. L. Peavey Co. Inc., parts fire truck	3.00
American Fire Equip. Co., medical equip.	23.65
Gorham Fire Equip. Co., helmets	21.30

	\$2,489.52
Overdraft	\$489.52

STREET LIGHTING

Appropriation	\$530.00
Payments:	
Exeter and Hampton Electric Co.	\$366.26

Balance	\$163.74

LIGHTING SOLDIER'S MEMORIAL

Appropriation	\$50.00
Payments:	
Exeter and Hampton Electric Co.	\$43.09

Balance	\$6.91

AUDIT STATE AUDITORS

Appropriation	\$100.00
Payments:	
State Tax Commission	\$255.46
Overdraft	\$155.46

SCHOOL DEPARTMENT

Balance of 1947 Approration	\$15,372.08
Appropriation 1948	32,801.40
Total	\$48,173.48
Payments to School District Jan. 1, 1948 to Dec. 31, 1948	\$33,832.79
Balance due School District Jan. 1, 1949	\$14,340.69

COUNTY TAX

Appropriation	\$5,568.82
Paid Earl W. Stockbridge, County Treas.	5,568.82

TOWN POOR AND SOLDIER'S AID

Appropriation	\$1,500.00
Payments:	
Frank P. Goss, supplies to town poor	\$724.14
Smith Fuel Co., fuel	140.90
Lena Eaton, supplies to town poor	94.00
Jerome Chase, fuel	52.00
Rockingham County Home and Hospital	714.50

Wm. L. Coleman, M. D., Medical service	24.00
Samuel Bagley, supplies town poor	395.22
Leland Boyd, supplies town poor	313.00
The Stevens Co., clothing soldier's aid	13.95
Thurlow Shoe Co., shoes soldier's aid	11.50
Edwin Lee, medical service	20.00
Eaton's Drug Store, medicine town poor	1.35
Harold F. Secord, fuel	69.71
Lincold C. Pierce, M. D., medical service	4.00
	<hr/>
Overdraft	\$2,581.27
	<hr/>
	\$1,081.27

OLD AGE ASSISTANCE

Appropriation	\$3,700.00
Payments:	
December, 1947	\$321.69
January, 1948	420.61
February, 1948	338.53
March, 1948	349.28
April, 1948	381.24
May, 1948	311.98
June, 1948	326.67
July, 1948	323.73
August, 1948	407.81
September, 1948	332.50
October, 1948	368.00
November, 1948	427.80
	<hr/>
Overdraft	\$4,309.84
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	\$609.84

DOG DAMAGE

Amount Available	\$387.40
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Payments:

David P. Janvrin, Sal. & Exp. Dog Officer	\$20.00
Albert M. Smith, Sal. & Exp. Dog Officer	50.00
Nancy Dow, damage	1.50
Andrew Small, hens killed by dogs	3.00
Wilbur Fowler, repairs, damage by dogs	5.00
Alvah H. Dow, rebate dog license	1.66
George B. Eaton, Jr., rebate on dog license	1.84
	<hr/>
	\$83.00
Balance paid to School District	\$304.40

HEALTH DEPARTMENT

Appropriation	\$100.00
Payments:	
Merle Bagley, payroll, disposing debris at Seabrook Beach	\$156.70
Merle Bagley, payroll, disposing debris at River Front	10.50
Merle Bagley, salary and labor	67.50
Merle Bagley, tel. and auto hire.	9.00
Samuel Bagley, grocerys to quarantined family	26.75
Smith Fuel Co., kerosene to quarantined family	7.26
Albert Smith, labor, order health officer	4.00
Raymond Eaton, labor, order health officer	3.00
Albert Smith, order health officer	1.00
Richard Merrill, order health officer	1.00
Carleton Brown, order health officer	.50
Leonard Dow, order health officer	1.00
John Larabee, order health officer	1.00
John Fowler, order health officer	1.00
	<hr/>
	\$290.21
Overdraft	\$190.21

INCOME FROM TRUST FUNDS

Received	\$93.00
Payments:	
John F. Knowles	\$93.00

COLLECTION OF GARBAGE SEABROOK BEACH

Appropriation	\$400.00
Payments:	
Clarence R. Blanchard, Jr.	400.00

UNCLASSIFIED

Appropriation	\$900.00
Payments:	
Hampton Pub. Co.	\$297.10
Madeline O'Brien Chase, auto fees	324.50
Frank B. Nay, copy Oliver Eaton Trustees Acct.	2.50
Frank B. Nay, return list of names	1.30
John W. A. Green, copying Transfers	51.40
Everett A. Weare, janitor, labor on booths	85.00
Brown and Saltmarsh, cards, permits, tags	20.08
N. H. Assessors Association	2.00
William C. Nelson, 2 ballot boxes	10.00
Town of Salisbury, Prop. Tax	5.50
William N. Davis, labor, tree warden	15.00
Edgar P. Dow, printing	5.00
Madeline O'Brien Chase, making deeds	5.00
News Pub. Co., readers	4.80
	\$829.18
Balance	\$70.82

TOWN COLLECTION OF RUBBISH AND GARBAGE

Appropriation	\$1,800.00
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Payments:

Edna P. Bragg, land for Town dump	\$450.00
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Gynan Dow, bulldozer and labor, town dump	163.00
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David P. Janvrin, Col. of Rub. and Garbage	1,195.00
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	\$1,808.00
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Overdraft	\$8.00
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MUNICIPAL COURT

Appropriation	\$200.00
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Payments:

Governor Weare Hall Ass'n., rent	100.00
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Ralph O. Bragg, Justice, salary	100.00
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	\$200.00
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MEMORIAL DAY OBSERVANCE

Appropriation	\$500.00
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Paid American Legion Post	\$500.00
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TOWN MAINTENANCE SUMMER

Appropriation	\$2,500.00
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Payments:

Gynan D. Dow, Foreman and truck	\$1,375.20
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Samuel Small, labor with truck	18.90
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Edward Temple, labor with truck	45.00
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Dow's Construction, labor with bulldozer	16.00
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Austin Boyd, labor	8.40
Clyde Brown, labor	16.10
Simeon H. Brown, labor	8.40
Roland Felch, labor	142.00
Leonard J. Dow, labor	25.20
Alton Eaton, labor	12.60
John C. Eaton, labor	162.75
Frank Fowler, labor	44.45
Milton Gillespie	4.55
Earl Small, labor	19.95
James Sanborn, labor	14.00
Walter Randall, labor	62.65
Chester Knowles, labor	10.50
Russell Knowles, labor	5.60
Charles B. Knowles, labor	14.40
Charles A. Knowles, labor	8.40
Wilfred Janvrin, labor	99.40
Warren Janvrin, labor	5.60
Walter Janvrin, labor	35.70
Thomas Greely, labor	20.90
Alfred Janvrin, labor	2.80
B. T. Janvrin Sons Co., lumber and supplies	98.01
John Iafolla Crushed Stone Products, cold patch	49.70
Lafayette Construction Co., gravel	28.00
Files & O'Keefe, tools and equipment	42.25
L. L. Peavey Co Inc., tools and equipment	115.74
Gilday-Morrison Co., gravel	7.50
	\$2,515.65
Overdraft	\$15.65

TOWN MAINTENANCE WINTER

Appropriation	\$6,500.00
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Payments:	
Albert M. Dow, Foreman and truck	\$1,020.00
David Janvrin, truck	33.60

Raymond H. Eaton, labor	275.10
Alfred Janvrin, labor	5.60
George Marsh, labor	2.80
Frederick Greenman, labor	5.60
Ernest Janvrin, labor	5.60
Earlin Fowler, labor	12.60
Aaron Boyd, labor	5.60
Hollis Eaton, labor	11.20
Enoch Boyd, labor	3.50
William C. Eaton, labor	7.00
Ward Beckman, labor	25.20
Lesta Eaton, labor	4.20
Johnny Eaton, labor	4.20
Robert Brown, labor	2.80
Alfred Dow, labor	17.15
Charles Knowles, labor	15.40
Charles Felch, labor	15.40
Howard O'Brien, labor	2.80
Monroe Janvrin, labor	11.90
Frank Fowler, labor	10.50
Herbert Randall, labor	9.80
Daniel Rines, labor	7.70
Jack Grant, labor	5.60
Alfred Janvrin, labor	5.60
Roland Felch, labor	5.60
Walter Bickford, labor	2.10
Clyde Brown, labor	42.00
Dow Trucking Co.	901.00
Harold Secord	1,406.91
Herbert Brown, labor	8.40
William Eaton, labor	4.90
Augustus Knowles, labor	16.80
James Homan, labor	5.60
Samuel Fowler, labor	10.50
Samuel Fowler, Jr., labor	7.70
Joseph Murphy, Jr., labor	5.60

Austin Boyd, labor	7.70
Simeon J. Brown, labor	7.00
Charles R. Eaton, labor	5.60
Clarence Fowler, labor	9.80
Albert Smith, labor	2.80
Daniel Janvrin, labor	1.40
Laurence Eaton, labor	.70
James Rush, labor	1.75
Rene Field, labor	1.40
Harold Perkins, labor	1.40
Harold Perkins, Jr., labor	1.40
Nellie Beckman, labor	4.20
Wilbur Fowler, labor	4.20
Amos Gove, labor	9.80
Walter Littlefield, labor	3.50
Simeon H. Brown, labor	2.10
Harold Secord	374.90
Homer Johnson	330.53
Martin Mailet	276.00
Howard C. Eastman, repairing plow	18.00
Gynan D. Dow, foreman and truck	282.23
Walter W. Eaton, truck	21.00
David Janvrin, truck and labor	23.80
Harold Secord, truck	70.20
John C. Eaton, labor	30.80
Charles H. Felch, labor	3.85
Jonathan Walton, labor	5.60
Alton Eaton, labor	4.90
Simeon H. Brown, labor	16.75
Earl V. Small, labor	10.80
Roland Felch, labor	10.80
Gynan Dow, foreman and truck	81.60
Walter W. Eaton, truck	18.90
Clarence R. Blanchard, Jr., truck	18.90
Frank Fowler, labor	11.20
Earl Small, labor	4.80

Ernest Janvrin, labor	12.00
Charles B. Knowles, labor	8.00
Eugene Wilson, labor	8.00
Charles H. Felch, labor	8.00
Gynan Dow, foreman and truck, sand	51.00
Gardner Randall, labor	6.40
Sam Small, truck	16.80
Clarence R. Blanchard, Jr., truck	16.80
Walter W. Eaton, truck	9.60
Arnold Janvrin, labor	5.60
Roland Felch, labor	5.60
Frank Janvrin, labor	.70
Circle Motor Sales, repair on plow	15.00
B. T. Janvrin, lumber	27.53
Merrimack Farmers Exchange, salt for roads	53.50
Benjamin Perkins, oil	4.50
<hr/>	
	\$5,872.90
Balance	\$627.10

TOWN ROAD AID

Town appropriation	\$221.77
State appropriation	887.07
<hr/>	
	\$1,108.84

Payments:

Gynan D. Dow, foreman and truck	\$135.80
Byron Marshall, truck	45.00
Walter W. Eaton, truck	30.00
Samuel Small, truck	40.00
Roscoe Blanchard, Jr., truck	40.00
Thomas Greely, labor	20.00
Frank T. Chase, Jr., labor	18.40
Roland Felch, labor	20.80

Earl V. Small, labor	14.40
Everett Felch, labor	8.80
Warren Janvrin, labor	12.80
Henry Dow, Jr., labor	12.80
Simeon H. Brown, labor	5.20
Eldrid H. Chase, labor	12.80
Thomas F. Owen, Jr., labor	12.80
David Batchelder, gravel	14.70
Homer Johnson, sand	61.00
Koppers Co., Inc., Tar	560.00

	\$1,065.30
State Balance	\$43.54

CEMETERIES

Appropriation	\$500.00
Payments:	
John F. Knowles, labor	\$2.50
Walter W. Eaton, truck	232.58
Russell Knowles, labor	160.00
Stacy Walton, labor	93.00
Daniel Rines, labor	12.00
D. Cashman Co., rakes	3.00

	\$502.75
Overdraft	\$2.75

PARKS AND PLAYGROUNDS

Appropriation	\$500.00
Payments:	
Alton Eaton, labor	\$5.00
Albert Eaton, labor	5.00
Martin Maillet, gravel	10.00

Byron Marshall, gravel	30.00
Russell Knowles, labor	167.00
Walter W. Eaton, truck	250.50
Charles McQuillen, painting flag pole	10.00
Walter W. Eaton, clamps and bolts	4.50
Murphy and Goss, cement and lime	62.00
D. Cashman Co., grass seed	17.70
B. T. Janvrin Sons, lumber	35.40
T. Watkins & Son, work at Park	40.00
Byron Marshall, paint	5.30

	\$642.40
Overdraft	\$142.40

SEABROOK BEACH VILLAGE PRECINCT

Amount of Tax Committed to Collector	\$2,900.00
Payments:	
Treasurer of Village District	\$1,700.00

SEACOAST REGIONAL

Appropriation	\$100.00
Payments:	
Alvin Redden, Secretary	\$100.00

PROPERTY SOLD TO TOWN

1947 Taxes and Interest	\$1,591.74
Florence D. Haley, Tax Sale Cost	\$235.20

SEABROOK ATHLETIC ASS'N. (SPECIAL)

Appropriation	\$700.00
Payments:	
Howard A. Eaton, Treasurer	\$700.00

SEABROOK WATER SUPPLY COMMITTEE

Appropriation	\$300.00
Payments:	
Edgar P. Dow. Chairman of Committee	289.60
Balance	\$10.40

WATER DEPARTMENT, SPECIAL ACCOUNT

Balance 1947	\$2,700.00
Federal Grant, 1948	6,200.00
Paid Charles H. Morse	\$8,900.00
	\$8,900.00

MONEY BORROWED ON ANTICIPATION OF TAXES

Received from Exeter Banking Co.	\$15,000.00
Paid Exeter Banking Co.	\$15,000.00

INTEREST ON TEMPORARY LOANS

Appropriation	\$75.00
Payments:	
Exeter Banking Co.	\$118.75
Overdraft	\$43.75

PAYMENT ON BONDED DEBT

Appropriation	\$2,000.00
Payments:	
Exeter Banking Co.	\$2,000.00

INTEREST OF BONDS

Appropriation	\$282.50
Payments:	
Exeter Banking Co.	\$292.50
Overdraft	\$10.00

ABATEMENTS AND DISCOUNTS

Payments:	
Florence D. Haley, abatment, polls 1938	\$2.00
Florence D. Haley, abatement, polls 1940	2.00
Florence D. Haley, abatement, polls 1941	4.00
Florence D. Haley, abatement, polls 1942	8.00
Florence D. Haley, abatement, polls 1943	8.00
Florence D. Haley, abatement, polls 1944	10.00
Florence D. Haley, abatement, polls 1945	30.00
Florence D. Haley, abatement polls 1946	12.00
Florence D. Haley, abatement, polls 1947	20.00
Florence D. Haley, abatement, polls 1948	32.00
Florence D. Haley, abatement, property 1943	12.80
Florence D. Haley, abatement, property 1944	30.61
Florence D. Haley, abatement, property 1945	13.87
Florence D. Haley, abatement, property 1946	103.00
Florence D. Haley, abatement, property 1947	242.31
Florence D. Haley, abatement, property 1948	482.43
Florence D. Haley, abatement, 1948 discount	1,033.63
Florence D. Haley, abatement, property 1942-43	82.68
Florence D. Haley, abatement, property 1946-48	58.53
	\$2,187.86
Refund over tax	\$13.15

**ANNUAL REPORT OF THE
CHIEF OF THE FIRE DEPARTMENT**

Total Number of Fires	33
Deaths by Fire	1
Total Taxable Property Destroyed by Fire	\$2,765.00

No. 1

Automobiles destroyed by fire (three), damage \$800.00. Total number of fires from Jan. 1, 1947 to Dec. 31, 1948—33.

No. 2

Dec. 20, 1947—12:15-4:15, house of Arthur Wilson, Worthley avenue. Value \$500.00. Cause, set by boys.

No. 3

Jan. 10, 1948—Chimney fire at Harold McWilliams, Seabrook Beach. About \$40.00 damage. Caused by over heated fire place.

No. 4

Jan. 25, 1948—Call for fire at James Brown home. Children playing with stove and caught a 16 months old girl's clothes on fire. Girl was taken to hospital in fire truck, but died a few days later with second degree burns.

No. 5

Jan. 29, 1948—Called to home of Herbert Gynan, South Main Street, Mrs. Gynan had fallen and broken a leg, was given help to take her in house and called for doctor.

No. 6

Mar. 12, 1948—Call for fire at Seabrook Beach, home of James Pike. Valued at \$700.00, set by boys. Outside help from Hampton Beach fire department. 10:15-1:45.

No. 7

Mar. 13, 1948—4:00-5:00, fire at Stephen Souther, South Main Street, fire in petition around sink, caused by thawing out water pipes. Damage about \$75.00.

No. 8

Mar. 22, 1948—Grass fire rear David's home on Washington street. 2:00-3:00. No damage.

No. 9

Mar. 25, 1948—House of Charles Blanchard, Adams avenue, damage about \$100.00. Set by boys. 8:00-10:00.

No. 10

Mar. 26, 1948—Called fire marshall from Concord, N. H. to investigate these fires set by boys. Although their parents were very mad about it, I think it was a good thing, because by doing this it cut the cost of fires down.

No. 11

Mar. 26, 1948—10:30-11:30, fire at Ralph Goves hen pen, caused by burning paper in a barrell. Damage about \$50.00.

No. 12

Mar. 29, 1948—Grass fire at rear of Rand's Church. No damage. 4:00-5:00.

No. 13

April 4, 1948—Grass fire rear of Charles R. Eaton. No damage. 10:00-11:00. Cause unknown.

No. 14

April 17, 1948—Woods fire, Rock road, set by Boston and Maine train and paid by Boston and Maine. 3:00-4:00.

No. 15

May 5, 1948—Grass fire, Farm Lane, 12:00-1:00. Cause unknown.

No. 16

May 19, 1948—Stephen Souther house afire. Cause

unknown, damage about \$15.00 on house, \$800.00 on contents.

No. 17

July 12, 1948—Automobile of Russell Dow, damage about \$500.00. 8:15-9:15. Cause unknown.

No. 18

July 24, 1948—Grass fire Atlantic avenue, Seabrook Beach. No damage. 3:45-4:45.

No. 19

July 27, 1948—Popcorn stand of Roratio Lattime on ball grounds. \$25.00 damage. 6:30-7:00.

No. 20

Aug. 18, 1948—Auto of Charles H. Felch, Janvrin's Lane, damage \$250.00. 12:30-4:30. Cause unknown.

No. 21

Aug. 15, 1948—Grass and brush fire Main Street, Seabrook Beach. No damage, 2:00-3:00. Cause unknown.

No. 22

Aug. 31, 1948—Grass fire Herbert Fredericks, caused by chimney sparks. No damage. 3:30-4:30.

No. 23

Sept. 9, 1948—Call for help at Cushing House, Salisbury Beach. 9:30-1:30.

No. 24

Sept. 16, 1948—Walton road, dock grass and brush fire. No damage, cause unknown. 3:00-4:00.

No. 25

Sept. 18, 1948—House of Ralph Bragg struck by lightning. No fire, but about \$400.00 damage to electrical fixtures. 6:00-7:00.

No. 26

Oct. 1, 1948—Auto of Samuel Fire, damage about \$50.00. 1:15-2:15. Caused by hitting pole.

No. 27

Oct. 3, 1948—Grass fire lower Collins road. Caused by boys smoking. No damage. 3:30-4:30.

No. 28

Oct. 7, 1948—Fire in Blower at Barr and Bromfield, set by cigarette thrown in leather dust outside the blower. No damage. 10:30-11:30.

No. 29

Oct. 12, 1948—House of William Knowles, Jr., Collin's road. No fire damage, smoke and water damage about \$75.00. Caused by oil stove. 8:00-9:00.

No. 30

Nov. 8, 1948—Farm Lane, Dock Grass fire. No damage. Cause unknown. 2:00-3:00.

No. 31

Dec. 6, 1948—Town dump, Rocks road, no damage.

No. 32

Dec. 8, 1948—Chimney fire, Franklin Lockes, Farm Lane. No damage.

Total number of forest fires 3

Total acres burned 11

No. 1

April 5, 1948—Rear Wendall Humes, Rock road, grass and small pines. Called 3:30 p. m., left 5:00 p. m.

No. 2

April 17, 1948—Walton road, grass and small pines. Called 4:30 a. m., left 5:30 a. m.

No. 3

April 17, 1948—New Zealand road, small pines and brush. Called 5:30 a. m., left 6:30 a. m.

In closing I wish to thank all the firemen and town people for all they have done to make this year 1948 the

best year we have ever had in regards to preventing both forest fires and fires in our homes.

I hope next year will be still better than this year and with everybody's help I think we can cut the fires down to about one-half we have had this year.

Thanking you all again,

HENRY S. KENDRICK

LIST OF FIRE EQUIPMENT OWNED BY TOWN

Engine 1, 1947 Buffalo truck with a "500 gpm" built in Hale pump.

Equipment on truck:

- 3 10 ft. lengths of suction hose (4 inch)
- 1 10 ft. length of suction hose (2½ inch)
- 1000 ft of 2½ inch D. J. hose
- 300 ft. of 1½ inch D. J. hose.
- 200 ft. of Booster hose (¾ inch).
- 1 booster hose reel.
- 300 gal. booster tank.
- 1 14 ft. roof ladder, aluminum.
- 1 24 ft Extension ladder, aluminum.
- 1 pick-head axe.
- 1 crow bar
- 2 hand lanterns, electric
- 1 tool kit
- 1 box type strainer, (suction)
- 1 double male coupling, 2½ inch
- 1 double female coupling 2½ inch
- 1 double female adapter, 4 inch to 2½ inch
- 2 Foamite extinguishers, 2½ gal. type
- 6 spanners, 1½ to 2½ pin type
- 100 ft 1 inch rope
- 1 rubber hammer
- 1 adjustable hydrant wrench
- 1 2½ to 1½ inch adapter
- 1 ½ inch straight nozzle, 3/8 to 3/4 inch tip
- 1 pike pole
- 2 Co2 15 lb. extinguishers
- 1 first-aid kit
- 2 helmets
- 1 2½ inch nozzle ½ to 1 inch tips

1 $\frac{3}{4}$ inch booster fog nozzle
2 $2\frac{1}{2}$ gal. soda and acid extinguishers
6 rubber coats
1 gated "Y" $2\frac{1}{2}$ to $1\frac{1}{2}$ inch
1 crank, 6 hose straps

Combination 1, Valued at \$4,000.00

Chevrolet Heavy Duty Chassis.

500 gpm front end Barton pump
750 gal. water tank
150 ft booster hose ($\frac{3}{4}$ inch)
1 booster reel
900 ft $1\frac{1}{2}$ inch double jacket hose
2 10 ft lengths of suction hose ($4\frac{1}{2}$ inch)
1 suction strainer
1 $1\frac{1}{2}$ inch fog nozzle
1 $\frac{3}{4}$ inch fog nozzle
1 6 inch applicator for $\frac{3}{4}$ inch fog nozzle
10 Indian pumps, 5 gal tanks
1 24 ft Extension ladder
1 14 ft roof ladder
1 first-aid kit
1 pair rubber gloves
1 pair wire cutters
1 box red flares
4 fire brooms
2 suction hose adapters $4\frac{1}{2}$ to $3\frac{1}{2}$ inch
1 hand light
6 rubber coats
1 pike pole (10 ft.)
2 fire pails
1 straight nozzle $\frac{3}{8}$ to $\frac{3}{4}$ inch tip
1 $2\frac{1}{2}$ to $1\frac{1}{2}$ inch adapter
1 double male $2\frac{1}{2}$ inch adapter
1 adjustable hydrant wrench

1 gated "Y" 1½ inch
1 pump and engine crank

Engine 2, Valued at \$750.00

1929 model A Ford chassis
1 350 gpm Barton front end pump
2 10 ft lengths suction hose (3½ inch)
1 50 ft booster hose ¾ inch
1 booster tank, 220 gal. capacity
2 fire rakes
6 Indian tanks
1 combination hydrant wrench
6 soda and acid extinguishers, 2½ gal.
2 Foamite extinguishers, 2½ gal.
1 3½ to 2½ inch adapter
2 booster nozzles ¼ inch tips
1 set 32 by 6 Heavy duty tire chains
1 1½ inch spanner
1 crank for pump and engine
1 Navy type "Handy Billy" Portable Rotary pump
Valued at \$250.00
200 feet 1½ inch double jacket hose

SPECIAL REPORT

of an audit and examination
of the accounts
of the

TOWN OF SEABROOK

made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

May 28 - June 11, 1948

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire**

July 15, 1948

Board of Selectmen
Seabrook, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Seabrook which was made by this Division in accordance with the vote of the town. This audit covered the fiscal year ended Dec. 31, 1947 and the period from January 1st to May 28th, 1948. Exhibits as hereafter listed are included as part of the report which is made up in three sections as follows:

- Section I Fiscal Year Ended December 31, 1947
- Section II Period January 1st to May 28th, 1948
- Section III Statistical Tables Covering Ten Year Period

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds and Municipal Court.

FINANCIAL STATEMENTS

Comparative Balance Sheets—December 31, 1946 - December 31, 1947: (Exhibit A)

Comparative Balance Sheets as of December 31, 1946 and December 31, 1947, are presented in Exhibit A. As indicated therein a change in the financial condition of the Town amounting to \$11,607.63, took place during the year 1947, which started with a Surplus of \$179.83 and closed with a Net Debt of \$11,427.80.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Increases in Net Debt

Long Term Notes Issued	\$7,500.00
Net Budget Deficit	5,086.70
Taxes Deeded to Town	72.26
Other Items	.81

	\$12,659.77

Decreases in Net Debt		
Bonds Matured and Paid		\$1,000.00
Increase of Cash in Hands of Town Clerk		52.14
		<hr/>
		1,052.14
Change in Financial Condition		
		<hr/>
		\$11,607.63

COMPARATIVE STATEMENTS OF APPROPRIATIONS AND EXPENDITURES — ESTIMATED AND ACTUAL REVENUES

Exhibits C & D

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1947, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$5,958.35, less a net revenue surplus of \$871.65, resulted in a net budget deficit of \$5,086.70.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1947, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of May 28th, 1948, is indicated in Exhibit AA.

Statistical Tables:

The third section of the report is comprised of statistical tables covering the ten year period from 1938 to 1947. These are as follows:

- I Comparative Balance Sheets
- II Comparative Statement of Indebtedness, Valuation and Taxes.
- III Comparative Statement of Taxable Valuation and Taxes Assessed.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible, totals of receipts and expenditures verified and classification of accounts noted.

GENERAL COMMENTS

Change in Financial Condition:

As heretofore noted the change in financial condition of the Town during the year 1947 amounted to \$11,607.63, going from a Surplus of \$179.83 on December 31, 1946, to a Net Debt of \$11,427.80 on December 31, 1947. A part of the increase in Net Debt was due to a net budget deficit of \$5,086.70, which resulted from appropriation overdrafts. The three appropriation accounts in which substantial overdrafts occurred were:

Town Maintenance - winter	\$1,888.12
Town Poor	995.48
Overlay (Discounts & Abatements)	2,062.96

Careful budget preparation and closer adherence to appropriations as voted is urged to prevent the Town from going into a deficit position, i.e., one in which the "assets" are insufficient to meet the "current liabilities."

Uncollected Taxes — Previous Years:

It will be noted that the item "uncollected taxes — previous years" in the Balance Sheet of December 31, 1947, amounted to \$1,229.39. This was made up largely of uncollected poll taxes on account of the levies of 1937 to 1944, inclusive. Although the total amount of uncollected taxes for these prior years was reduced during 1947 through collections and abatements from \$4,407.27 to \$1,229.39, there are probably many uncollectible accounts still on the lists which should be removed by abatement. A sufficient amount of "overlay" should be assessed for this purpose.

Record of Tax Deeded Property:

In order that an adequate record may be maintained for property which the town has acquired or may acquire by tax collector's deeds, it is recommended that an individual card record be set up for each piece of property thus acquired.

A standard form is available for this purpose which provides for all the necessary information.

The total investment by the town from the date of the original sale, upon which the collector's deed was taken, until the property again returns to private ownership through sale by the town is indicated thereon. This includes all taxes, interest and costs to date when collector's deed is taken, annual taxes which accrue subsequently (based on the current rate and the last assessed valuation) and other expenses such as insurance and repairs. It is important that this information be available at all times as

the sale price of property thus acquired is usually determined by the town's investment therein.

Unclassified Appropriation:

It is the practise for the town to make an annual appropriation for "unclassified" items. As most of the items which are charged to this appropriation could be properly charged to the regular appropriation and expenditure accounts, it is recommended that in making up the annual budget the "unclassified" appropriation be eliminated and necessary revision be made in the other appropriations which may be affected thereby.

Use of Town Orders as Checks:

At the present time the Town Treasurer issues separate checks in payment of Selectmen's orders. It is suggested that in place of the present method the Treasurer countersign the Selectmen's orders which would then be used as negotiable checks. Vouchers and checks would have the same numerical sequence and the possibility of errors and differences occurring between the Selectmen's and Treasurer's accounts would be greatly lessened.

Selectmen's Accounts:

The use of the "Class A" receipts and payments book was recommended and has been adopted by the Board of Selectmen. This provides columns for the classification of all accounts which the abbreviated "Class B" book fails to do.

It was noted that a few orders were signed by only one Selectman. All orders should be signed by at least two members of the board.

Itemized statements should be filed with vouchers issued for Selectmen's expenses. Such statements should indicate in detail dates on which expenses were incurred, mileage travelled, meals, etc.

Treasurer's Accounts:

The Treasurer should make a monthly report on the prescribed form to the Selectmen, indicating in detail all receipts during the month. Also included in the monthly report are the total receipts to date, total payments and Treasurer's balance at the close of the month.

Tax Collector's Accounts:

The use of the standard loose leaf form of cash book was recommended and its use has been adopted by the Tax Collector, together with the regular report forms which accompany re-

mittances to the Treasurer on account of (1) tax collections and (2) redemptions from tax sales. The use of these forms will simplify the Collector's work and at the same time provide the basis for the preparation of accurate and informative annual reports.

Monthly remittances of all tax collections and redemptions from tax sales should be made by the Collector to the Treasurer as required by law.

Town Clerk's Accounts:

In every case where a transfer permit is issued the Town Clerk makes the practise of collecting fifty cents in addition to the required amount to be paid on the permit, i.e., the amount of the permit fee less the transfer credit. The law provides that a minimum of fifty cents shall be collected on every transfer permit issued but this only applies to cases where the actual amount to be paid is less than fifty cents. In all cases where the amount to be paid exceeds fifty cents only the actual amount to be paid on the permit should be charged by the Clerk.

Poll taxes should be paid only to the Tax Collector and the Clerk should not accept any further tax payments.

All motor vehicle permit cards which are unused or which have been voided should be retained by the Clerk until the annual audit is made.

The use of the standard form of Town Clerk's Cash Book for recording motor vehicle permits and dog licenses issued has been recommended and adopted.

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Seabrook for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission

Herbert E. Hunt, Auditor

Kenneth L. Cowan,

Roger G. Guilmette, Accountants.

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Seabrook for the fiscal year ended December 31, 1947, and the period from January 1st to May 28th, 1948; and, subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1947.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Herbert E. Hunt, Auditor
Kenneth L. Cowan,
Roger G. Guilmette, Accountants

EXHIBIT B

TOWN OF SEABROOK

Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1947

Surplus — December 31, 1946	\$179.83
Net Debt — December 31, 1947	11,427.80
	<hr/>
Change in Financial Condition	\$11,607.63
	<hr/>
Summary of Change	
Increases in Net Debt:	
Long Term Notes Issued	\$7,500.00
Net Budget Deficit	5,086.70
Taxes Deeded to Town	72.26
Other Items	.81
	<hr/>
	\$12,659.77
Decreases in Net Debt:	
Reduction of Bonded Indebtedness	\$1,000.00
Increase of Cash in Hands of Town Clerk	52.14
	<hr/>
	1,052.14
Change in Financial Condition	\$11,607.63

TABLE II

TOWN OF SEABROOK
Comparative Table of Indebtedness, Valuation and Taxes
Ten Year Period

Fiscal Year Ended:	Long Term Notes	* Net Debt or Surplus	Valuation	Total			Average		
				Taxes Assessed	Taxes Uncollected	Taxes Unredeemed	Local Tax R. P. \$100	State Tax R. P. \$100	
January 31, 1939	\$16,000.00 *	\$13,211.49	\$964,566.03	\$36,564.38	\$8,854.82	\$4,886.76	\$3.60	\$3.48	
January 31, 1940	14,000.00 *	8,244.69	981,007.00	37,126.25	10,141.64	4,055.27	3.60	3.45	
January 31, 1941	12,000.00 *	4,880.41	984,157.00	36,233.50	10,089.88	4,854.21	3.50	3.41	
January 31, 1942	10,000.00 *	1,714.56	1,004,258.00	34,448.39	9,974.50	5,364.19	3.25	3.35	
January 31, 1943	9,000.00	96.00	1,027,371.00	34,428.40	12,103.60	5,047.50	3.18	3.23	
January 31, 1944	8,000.00	1,722.02	1,034,325.00	32,966.05	8,866.52	5,004.85	3.03	3.03	
December 31, 1944	7,000.00	1,851.02	1,072,879.00	35,978.08	10,565.62	3,553.79	2.99	3.07	
December 31, 1945	6,000.00 *	621.94	1,115,934.00	41,293.60	11,530.74	1,516.79	3.33	3.26	
December 31, 1946	5,000.00	179.83	1,238,998.00	43,733.93	11,566.46	772.19	3.40	3.47	
December 31, 1947	4,000.00 *	11,427.80	1,401,713.09	54,995.38	9,828.14	1,211.73	3.81	3.71	

SELECTMEN'S REPORT

Following is the Index of the full Audit Report which is not printed herewith, but, which is on file at the Office of the Selectmen and may be seen at any time.

Board of Selectmen, Seabrook

TOWN OF SEABROOK

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ACCOUNT OF OLIVER EATON TRUST FUND

STATE OF NEW HAMPSHIRE -- Rockingham, ss.

COURT OF PROBATE

I, FRANK B. NAY, Register of Probate in and for said County of Rockingham, having by law the custody of the seal and of all the records, books, documents and papers of or pertaining to the said Court of Probate, hereby certify the paper hereto annexed to be a true copy of a paper appertaining to said Court, and on file and of record therein, to wit:

The second account of Amoskeag Trust Company trustee under the will of Oliver Eaton, late of Hampton Falls, in said County, deceased, testate:

WITNESS my hand and the seal of said Court at Exeter, in said County, this thirteenth day of December A. D. 1948.

FRANK B. NAY, Register.

THE STATE OF NEW HAMPSHIRE
Rockingham, ss. In The Probate Court.

The 2nd account of Amoskeag Trust Company trustee under the will of Oliver Eaton late of Hampton Falls in the county of Rockingham deceased, for the benefit of Town of Seabrook, New Hampshire.

This account is for the period beginning with the 1st day of January A. D. 1942, and ending with the 31st day of December A. D. 1947.

Said accountant charge itself with the several amounts received on account of principal as stated in Schedule A, herewith exhibited \$12,089.52 and asks to be allowed for sundry payments and charges, on account of principal, as stated in Schedule B, herewith exhibited, \$ None

Balance of principal invested as stated in Schedule C, herewith exhibited, \$12,089.52 it also charges itself with the several amounts received on account of income as stated in Schedule D, herewith exhibited . . . \$2,306.94 and asks to be allowed for sundry payments and charges on account of income, as stated in Schedule E, herewith exhibited, \$2,306.94

Balance of Income \$.00

AMOSKEAG TRUST COMPANY
Marston Heard, Treasurer.

At a special court of Probate, holden at Exeter, in said County, on the second day of August A. D. 1948, the foregoing account having been filed and all persons having been duly notified and now being presented for

allowance, verified by the oath of the accountant and the voucher required, and no objection being made thereto and the same having been examined and considered by the Court:

It is Decreed that the same be, and it hereby is, allowed and that there is in the hands of the accountant securities and cash as per annexed schedules amounting to \$12,089.52 and a balance of income in the hands of the accountant as per schedule amounting to nothing.

RICHARD E. SHUTE,

Judge of Probate.

AMOSKEAG TRUST COMPANY

Second account of Trustee under will of Oliver Eaton
 (Jan. 1, 1942 - Dec. 31, 1947)

SCHEDULE A

Amount of personal property, according to inventory or Balance of principal, according to last account, Dec. 31, 1941	\$9,929.37
Amounts received on account of principal as follows: Dec. 31, 1947, Transferred from Income Account under terms of trust— which is to be accumulated until it shall amount to \$20,000.00	2,041.40
Nov. 3, 1945, \$1,000.00 New York Conn.	
R. R. Co. 3½ Oct. 1, 1965	
Called @	\$1,060.00
on books @	1,000.00
	<hr/>
	Gain
April 23, 1946, \$1,000.00 Great Northern Railway, 3⅓ Jan. 1, 1960	60.00
Called @	\$1,058.75
on books @	1,000.00
	<hr/>
	Gain
Total	58.75
	<hr/>
	\$12,089.52

SECOND ACCOUNT --- OLIVER EATON TRUST

INVESTMENT CHANGES:

January 1, 1942 to December 31, 1947

Balance — December 31, 1941		\$9,929.37
1942	Debit	Credit
1-8 Pur. 10 shs. Ohio Power Co. 4½ Pfd. @ 112½		\$1,125.00
1-21 Pur. 20 shs. Conn. Light & Pwr. Co. \$2.20 Pfd. @ 52	1,040.00	
1-30 Withdrawn from Manchester Savings Bank		\$2,165.00
1943		
3-31 Pur. \$1,000.00 Public Service Co. of N. H. 3¼ 1-1-73 @ 108 \$1,080.00 Prem chgd.		
income 80.00		
	—	1,000.00
4-9 Withdrawn from Amoskeag Sav. bank		650.00
8-16 Pur. 30 shs. Vir- ginian Rwy. Co. Pfd. @ 33¾	1,018.84	
8-31 Withdrawn from Amoskeag Sav. bank		1,971.34
9-3 Pur. 10 shs. Penn. Elec. Co. \$4.40 Pfd. @ 105¼	1,052.50	

1944		
4-4 Dep. in Amoskeag Savings Bank	175.00	
9-29 Pur. \$1,000.00 Great Northern Rwy. 3½ 1-1-60 @ 101.52 1,015.20 15.20		1,000.00
		1,000.00
10-30 Withdrawn from Amoskeag Sav. bank	800.00	
1945		
2-15 Pur. 20 shs. Stan- dard Oil of Indiana @ 37½	748.07	
3-13 Pur. 15 shs. Chemical Bank & Trust @ 53½	802.50	
3-31 Withdrawn from Amoskeag Sav. bank Withdrawn from Manchester Savings Bank	889.60	
Account closed	585.97	
7-2 Deposited in Amos- keag Sav. Bank	200.00	
10-25 Pur. 1 sh. Chem- ical Bank & Trust Co. @ 64½	64.50	
11-1 Pur. 1,000. N. Y. Conn. R. R. 2 7/8 1-1-75 @ 100	1,000.00	
11-3 Rec'd for 1,000 N. Y. Conn. RR 3½ 10-1-65 called @ 106 1,060.00		

Gain ad-		
ded to Prin.	60.00	
	<hr/>	
		1,000.00
11-24 Rec'd 4 shs.		
Chemical Bank &		
Trust Co. as stock		
div. (1 for 4)		

SECOND ACCOUNT - - - OLIVER EATON TRUST
INVESTMENT CHANGES:

January 1, 1942 to December 31, 1947

1946	Debit	Credit
1-22 Deposited in Am-		
oskeag Sav. Bank	\$195.50	
4-23 Rec'd for \$1,000		
Great Northern R.R.		
3 $\frac{1}{8}$ 1-1-60		
called @		
105 $\frac{1}{8}$	1,058.75	
Gain added		
to Prin.	58.75	
	<hr/>	
		\$1,000.00
7-12 Pur. 15 shs. Penn.		
Co. for Ins. etc.		
@ 42 $\frac{1}{8}$	631.88	
1 sh. Central Ver-		
mont Public Serv-		
ice Co.		
Pfd. @ 108	108.00	
Prem. over		
call chgd. ins.	.50	
	<hr/>	
		107.50
8-17 Pur. 10 shs.		
Phoenix Ins. Co. @		
89 $\frac{1}{2}$	900.00	

8-21 Withdrawn from Amoskeag Sav. bank		380.63
8-30 Pur. 2 shs. Cen- tral Vermont Pub. Serv. Co. Pfd. @ 108½	217.00	
Prem. over call chgd.		
Inc. 2.00		
	_____	215.00
8-31 Withdrawn from Amoskeag Sav. bank		175.00
1947		
3-7 Deposited in Am- oskeag Sav. bank	160.00	
5-21 In exchange for: 20 shs. Conn. Light & Pwr. Co. \$2.20		
Pfd. on books @ rec'd		1,040.00
20 shs. Conn. Light & Pwr. Co. \$2 Pfd.	1,040.00	
6-3 Pur. 1 sh. Central Vermont Public Ser- vice Co. 4.15 Pfd. @ 107½	107.50	

	\$12,583.79	\$10,657.54
		\$1,926.25
Investments—December 31, 1947		\$11,855.62

SCHEDULE B

Amounts paid out and charges on
account of principal as follows: None

SCHEDULE C

(Jan. 1, 1942 — Dec. 31, 1947)

Invested principal: Bal., Dec. 31, 1947

\$1,000 Canada, Dominion of 4s 10-1-60	\$955.00
1,000 New York Conn. R.R. 2 $\frac{1}{2}$ 10-1-75	1,000.00
1,000 Public Service Co. of N. H. 3 $\frac{1}{4}$ 1-1-73	1,000.00
4 shs. Cen. Vermont Public Serv. Co. \$4.15 Pfd.	430.00
20 shs. Chemical Bank & Trust Co.	867.00
20 shs. Conn. Light & Power Co. \$2 Pfd.	1,040.00
20 shs. New Hampshire Fire Insurance Co.	922.00
10 shs. Ohio Power Company 4 $\frac{1}{2}\%$ Pfd.	1,125.00
15 shs. Penn. Co. for Banking & Trust	631.88
10 shs. Penn. Electric Co., \$4.40 C. Pfd.	1,052.50
10 shs. Phoenix Insurance Company	900.00
20 shs. Standard Oil Company of Indiana	748.07
30 shs. Virginian Railway Company 6% Pfd.	1,018.84
Land in Seabrook, N. H.—described in O.	
Eaton will as Collins Land	.00
Amoskeag Savings Bank—Book No. 91793	165.33
	\$11,855.62
Principal—Cash on hand in Amoskeag Trust Co.	283.90
Principal—Bal. December 31, 1947	\$12,089.52

SECOND ACCOUNT - - - OLIVER EATON TRUST

SCHEDULE D

Amounts received on account of income as follows:

	1942	1943	1944	1945	1946	1947	Total
\$1,000 Canada, Dom. of 4s 10/1/60	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$240.00
1,000 Great Northern Rwy. 3½ 1/1/60	.00	.00	7.99	31.25	.00	.00	54.51
1,000 N. Y. Conn. R. R. 3½ 10/1/65	35.00	35.00	35.00	40.83	.00	.00	145.83
1,000 N. Y. Conn R. R. 2¾ 10/1/75	.00	.00	.00	2.39	28.75	28.75	55.11
1,000 Public Serv. Co. of N. H. 3¼ 1/1/73	.00	\$1.12	32.50	32.50	32.50	32.50	138.12
4 shs. Cen. Vermont Public Serv. Co. Pfd.	.00	.00	.00	.09	.62	10.38	11.00
20 shs. Chemical Bank & Trust Co.	.00	.09	.00	20.25	36.00	36.00	92.25
20 shs. Conn. Light & Power Co. 2.20 Pfd.	37.76	44.00	14.00	44.00	44.00	18.80	232.56
20 shs. Conn. Light & Power Co. \$2 Pfd.	.00	.00	.00	.00	.00	20.00	20.00
20 shs. New Hampshire Fire Ins. Co.	36.00	36.00	36.00	36.00	41.00	43.00	228.00
10 shs. Ohio Power Company 4½ % Pfd.	45.00	45.00	45.00	45.00	45.00	45.00	270.00
15 shs. Penn. Co. for Banking & Trusts	.00	.00	.00	.00	6.00	24.00	30.00
10 shs. Penn. Electric Co. \$4.40 C. Pfd.	.00	10.27	44.00	44.00	44.00	44.00	186.27
10 shs. Phoenix Insurance Company	.00	.00	.00	.00	5.00	30.00	35.00
20 shs. Standard Oil Co., of Indiana	.00	.00	.00	30.00	35.00	40.00	105.00
30 shs. Virginian Railway Co. 6% Pfd.	.00	11.25	45.00	45.00	45.00	45.00	191.25
Amoskeag Sav. Bank—Book No. 91793	106.95	103.46	47.20	19.17	8.93	1.83	287.54
Manchester Sav. Bank—Book No. 91039	41.69	14.62	14.62	8.77	.00	.00	79.70
	<hr/> 342.40	<hr/> 347.72	<hr/> 375.33	<hr/> 434.38	<hr/> 443.05	<hr/> 459.26	<hr/> 2,402.14

Less premium on bonds purchased						
3/31/43 Public Serv. Co. of N. H. 3 1/4 1/1/73	80.00					80.00
9/29/44 Great Northern Rwy 3 3/8 1/1/60		15.20				15.20
			15.20			
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$342.40	\$267.72	\$360.13	\$434.38	\$443.05	\$459.26	\$2,306.94

SECOND ACCOUNT OLIVER EATON FUND

SCHEDULE D

Balance of income according to last account	None
Amounts received on account of income as follows: See schedule attached	\$2,306.94
Total	\$2,306.94

SCHEDULE E

(Jan. 1, 1942 — Dec. 31, 1947)

Amounts paid out and charges on account of income, as follows:

1. Cash paid beneficiaries:	
Transferred to Principal Account under terms of trust—which is to be accumulated until it shall amount to	
\$20,000.00	\$2,041.40
2. Charges of trustee for personal services and expenses of administration:	
2-6-42 Exeter News Letter, Publ citation	6.50
11-17-42 J. H. Laflamme Ins. Agency	
Surety bond	20.00
11-13-43 J. H. Laflamme Ins. Agency	
Surety bond	20.00
11-30-44 J. H. Laflamme Ins. Agency	
Surety bond	20.00
11-3-45 Pstg. & ins. on N. Y. Conn.	
R. R. bonds	.49
11-28-45 J. H. Laflamme Ins. Agency	
Surety bond	20.00
12-20-45 Pstg. & ins. on N. Y. Conn.	
R. R. bonds	.46

4-23-46 Pstg. & ins. on Great Northern		
Rwy. bonds		.31
11-27-46 J. H. Laflamme Ins. Agency		
Surety bond		20.00
3-31-47 Pstg. & ins. on N. Y. Conn.		
R. R. temp. bond		.56
11-25-47 J. H. Laflamme Ins. Agency		
Surety bond		20.00
		<hr/>
		\$128.32

3. Commission allowed (this to be filled in
by Judge of Probate)

Taken on account	1942	\$17.12
	1943	17.39
	1944	22.52
	1945	26.06
	1946	26.73
	1947	27.40
		<hr/>
		\$137.22

Services of \$80 to be accounted for in next account

Rockingham, ss.

August 2, A. D. 1948

Subscribed and sworn to by the said Amoskeag
Trust Company trustee this day.

by Marston Hurd, Treasurer

Before me,

RICHARD E. SHUTE,
Justice of the Peace.



Trust Funds

REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK, N. H., ON DEC. 31, 1948

Date of Creation	Purpose of Creation	How Invested	Amt. of Prin. Bal. Income at Beg'ning Year On Hand Year Expended During Year	Bal. Income at End of Year On Hand Income Bal. Income at Beg'ning Yr. During Yr.
Feb. 24, 1910	Sallie B. Fowler, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	65.00	8.63
Aug. 12, 1913	Mary A. Smith, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	.27
July 8, 1912	Emily W. Locke, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	70.70
Apr. 15, 1912	Edward D. Gove, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	72.28
Mar. 1, 1912	Geo. F. Dow, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	1.71
Sept. 9, 1918	Wm. H. Walton, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	2.07
Feb. 13, 1920	Arthur Rowe, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	.12
Nov. 26, 1920	Benjamin F. Gove, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	1.88
Sept. 30, 1914	Reuben Eaton, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	18.63
Aug. 4, 1920	Benj. Perkins, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	75.00	1.98
Jan. 14, 1922	Emily P. Sanborn, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	1.21

Jan.	30, 1924	Abbott A. Locke, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	5.14	4.12	5.00	4.26
Aug.	28, 1924	John L. Chase, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	2.57	2.05	3.00	1.62
Aug.	28, 1924	Tappan Chase, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	.49	1.00	1.00	.49
May	8, 1926	Caleb Eaton, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	30.00	3.95	.67	1.00	2.62
Oct.	24, 1925	Nancy E. Carey, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	2.46	2.05	3.00	1.51
June	17, 1926	Alfred N. Dow, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	3.29	2.07	3.00	2.36
June	17, 1926	Albert C. Brown, care of cemetery lot	Portsmouth, N. H. Trust Co.	66.16	.60	1.33	1.50	.43
Aug.	18, 1929	Joseph Chase, Clarence F. Brown, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	35.16	.00	.00	35.16
Feb.	4, 1930	John Philbrick, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	.62	4.02	4.00	.64
Mar.	2, 1931	George G. Locke, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	105.09	.00	.00	105.09
Sept.	18, 1933	William Albert Rand, care of cemetery lot	Inst. Savings, Newburyport, Mass.	100.00	13.28	.00	.00	13.28
Mar.	3, 1933	William H. Smith, Jr., care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	2.65	.00	.00	2.65
Dec.	30, 1935	Mrs. Cynthia H. Monroe, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	50.00	3.24	1.06	1.00	3.30
Oct.	23, 1939	David B. Collins, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	1.17	2.03	2.50	.70
May	14, 1936	Adin F. Smith, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	28.68	4.38	6.00	27.26
Oct.	29, 1941	George L. and Mary A. Brown, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	1.88	2.03	2.50	1.41

REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK, N. H., ON DEC. 31, 1948

Date of Creation	Purpose of Creation	How Invested	Amt. of Prin.	Income at Beginning of Year	Durings Year	Expenditures During Year	Bal. Income at End of Year
Jan. 31, 1944	Est. of Lillian S. Cavanaugh, care of George F. Chase cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	3.43	4.08	5.00	2.51
July 19, 1944	Winnifred Hickman, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	200.00	4.21	4.10	5.00	3.31
Oct. 4, 1944	Richard B. Brown, care of cemetery lot	Provident Institution for Savings, Amesbury, Mass.	100.00	.66	2.01	2.00	.67
June 5, 1945	Alice Gynan Chase, care of cemetery lot. (west half of).	Provident Institution for Savings, Amesbury, Mass.	100.00	.19	2.01	2.00	.20
June 5, 1945	Capt. John Chase, care of cemetery lot.	Provident Institution for Savings, Amesbury, Mass.	100.00				
June 5, 1945	Nicholas Gynan, care of cemetery lot.	Provident Institution for Savings, Amesbury, Mass.	100.00	.19	2.01	2.00	.20
July 7, 1945	Lurana W. Noyes and Joseph C. Noyes (upper cemetery lot)	Inst. Savings, Newburyport, Mass.	100.00	3.73	2.60	3.00	3.33
March, 24, 1947	Henry Knowles and Sarah A. Fogg, care of cemetery lot.	Inst. Sav. Bank, Newburyport, Mass.	200.00	7.59	4.00	3.59	
April 13, 1948	Webster Brown, care of cemetery lot.	Provident Institution for Savings, Amesbury, Mass.	200.00				
April 13, 1948	Capt. John Lewis Brown and Jere L. Smith, care of cemetery lot.	Provident Institution for Savings, Amesbury, Mass.	200.00				
July 6, 1948	Florence A. Small, care of cemetery lot	Rockingham National bank Exeter, N. H.	150.00				
		Total	\$4,636.16	\$402.16	\$79.83	\$93.00	\$388.99

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.
THOMAS F. OWEN, WILLIAM H. SANBORN, Trustees
December 31, 1948



Vital Statistics

**RECORD OF MARRIAGES IN THE TOWN OF SEABROOK, N. H., FOR THE YEAR ENDING
DECEMBER 31, 1948**

Place	Date	Names	Age	Residence
Exeter, N. H.	Jan. 24	George Joseph Russell Caroline Weare	28 23	Springfield, N. Y. Seabrook, N. H.
Seabrook, N. H.	May, 12	Ernest Daniel Janvrin, Jr. Gertrude Lorraine Walton	21 18	Seabrook, N. H. Newburyport, Mass.
Hampton Falls, N. H.	May 28	Robert J. James Gadsby Elinor Lorraine Godfrey	22	Seabrook, N. H.
Hampton Falls, N. H.	June 11	Charles Ellsworth Sanborn Jean Marie Averill	24 18	Hampton Falls, N. H. Seabrook, N. H.
Hampton Falls, N. H.	June 17	Frank Leslie Knowles Mary Etta Janvrin	29 19	Seabrook, N. H. Seabrook, N. H.
Seabrook, N. H.	Aug. 20	Clauson Ward Fowler, Jr. Mary Abbie Eaton	19 14	Seabrook, N. H. Seabrook, N. H.
Hampton, N. H.	Sept. 4	Verner Edmund Buck	30	Seabrook, N. H.
Seabrook, N. H.	Sept. 4	Patricia Wilma Ackerman Hollis Irving Brown, Jr.	27 20	Hampton, N. H. Seabrook, N. H.
Seabrook, N. H.	Sept. 4	Jane Elberta Sanborn Vernon Royce Small	19 20	Salisbury, Mass. Seabrook, N. H.
Exeter, N. H.	Sept. 25	Elsie Marion Fowler Forrest Stanley Felch	18 24	Seabrook, N. H. Seabrook, N. H.
Hampton Falls, N. H.	Sept. 25	Christine Lorraine Thompson Colin Joseph Stard	23 23	Hampton, N. H. Seabrook, N. H.
Seabrook, N. H.	Oct. 23	Margaret Hayward Andrews Douglas Stewart Souther	24 24	Utica, N. Y. Seabrook, N. H.
Hampton, N. H.	Nov. 27	Florence Rebecca Souther James Jacob Purington	17 21	Seabrook, N. H. Hampton, N. H.
Seabrook, N. H.	Nov. 29	Iris Eloise Knowles George Ralston Marsh	18 39	Seabrook, N. H. Seabrook, N. H.
		Eva Jeannette Coleman Souther	23	Seabrook, N. H.

**RECORD OF DEATHS IN THE TOWN OF
SEABROOK, NEW HAMPSHIRE**
FOR THE YEAR ENDING DECEMBER 31, 1948

Place of Death	Date	Name	Age
Hampton Falls, N. H.	Jan. 20	Emma Louise Sanborn	80 6 0
Newburyport, Mass.	Jan. 24	Marion Ellen Brown	1 3 21
Seabrook, N. H.	Jan. 26	Emogene Boyd Dow	81 4 9
Newburyport, Mass.	Jan. 30	Emery A. Miller	49 6 17
Seabrook, N. H.	Feb. 2	Lottie Mae Smith	76 8 13
Salisbury, Mass.	Feb. 4	Truman Merrill	57 5 20
Newburyport, Mass.	Feb. 14	Lucy E. Oliver	78 0 0
Brookline, Mass.	Feb. 24	Lydia Pinkham Gove	62 3 0
Seabrook, N. H.	Mar. 6	Child Falconer	0 0 0
Newburyport, Mass.	Mar. 22	Clara May Janvrin	67 2 15
Seabrook, N. H.	April 13	Stella Thurlow	43 9 1
Newburyport, Mass.	April 19	Joshua N. Janvrin	74 1 18
Brentwood, N. H.	May 2	Walter Janvrin	78 11 2
Seabrook, N. H.	May 4	Alice Jane Dow	72 1 9
Brentwood, N. H.	May 5	Joseph Merrill	72 4 22
Exeter, N. H.	May 27	Minnie E. Knowles	68 3 28
Seabrook, N. H.	June 2	Georgia May Watts	67 3 0
Newburyport, Mass.	June 3	Raymond F. Follansbee	40 10 8
Seabrook, N. H.	June 12	King Knowles	1 1 18
Seabrook, N. H.	June 17	Lenora A. Dow	62 8 4
Salisbury, Mass.	June 21	Henry H. Dow	85 6 16
Concord, N. H.	June 23	Katherine Locke	84 4 14
Newburyport, Mass.	June 28	Guy W. Chase	71 7 19
Seabrook Beach, N. H.	June 30	Mary E. Hall	86 1 20
Kensington, N. H.	July 1	Nettie B. Rowe	85 2 16
Amesbury, Mass.	July 17	Frank L. Felch	75 0 8
Newburyport, Mass.	July 24	Male Child Brown	0 0 0
Newburyport, Mass.	Aug. 20	Female Child Kregar	0 0 0
Seabrook, N. H.	Sept. 8	Arthur D. Sanborn	73 1 8
Newburyport, Mass.	Sept. 11	Lewis F. Eaton	70 2 5
Seabrook, N. H.	Sept. 28	Joseph A. Dow	83 9 7
Exeter, N. H.	Oct. 16	Baby McDonald	0 0 0
Brentwood, N. H.	Oct. 20	Clarence Eaton	86 1 7
France, Nov. 12, 1944		Daniel E. Janvrin, Jr.	19 6 17
Orange, Mass.	Nov. 20	Almena Robert C. Mahar	94 8 27
Seabrook, N. H.	Nov. 21	Archie Leaman Green	80 2 10
Newburyport, Mass.	Dec. 6	Harriet N. Boyd	76 9 16
Seabrook, N. H.	Dec. 15	Emma F. Eaton	80 3 10
Seabrook, N. H.	Dec. 18	Harold L. Blackington	51 11 3
Seabrook, N. H.	Dec. 22	Charles A. Fowler	67 9 29

**RECORD OF BIRTHS IN THE TOWN OF SEABROOK, N. H., FOR THE YEAR ENDING
DECEMBER 31, 1948**

Place of Birth	Date	Name of Child	Name of Father	Name of Mother
Newburyport, Mass.	Jan. 9	Matthew Walter Palis, Jr.	Matthew W. Palis	Ruth E. Hackett
Newburyport, Mass.	Jan. 9	Delores Ann Welch	Ernest E. Welch	Pearline H. Eaton
Newburyport, Mass.	Jan. 23	Paul Vincent Bradley, Jr.	Paul V. Bradley	Carrie E. Perkins
Newburyport, Mass.	Feb. 29	Allen Ward Eaton	Albert W. Eaton	Myrtle R. Fowler
Newbrook, N. H.	Mar. 6	Child Falconer	James C. Falconer	Doris E. Falconer
Amesbury, Mass.	Mar. 9	William John Tirone	Joseph Tirone	Frances M. DePrincipe
Newburyport, Mass.	Mar. 19	_____	Winifred P. Merrill	Dorothea P. Knowles
Newburyport, Mass.	April 9	Luana Kathleen Dow	Edgar P. Dow	Louise A. Wiley
Amesbury, Mass.	April 15	Ailene Ellen Marshall	Forrest J. Marshall	Priscilla L. Knox
Exeter, N. H.	April 21	Howard Allan Eaton	Francis W. Eaton	Helen D. Krager
Newburyport, Mass.	May 2	Charlene Rose Eaton	Charles R. Eaton	Doris R. Tompkins
Newburyport, Mass.	May 4	Lottie Lee Thompson	Wendell L. Thompson	Nellie F. Souther
Exeter, N. H.	May 7	Rose Mary Follansbee	Bernard L. Follansbee	Pauline L. Hunnes
Exeter, N. H.	May 10	Linda Dewitt	Daniel W. Dewitt, Jr.	Elizabeth E. Eaton
Newburyport, Mass.	June 25	Ruth Ann Burditt	Charles J. Burditt	Ruth E. Felch
Newburyport, Mass.	July 20	Melanie Randall	Calvin C. Randall	Evelyn K. Perkins
Newburyport, Mass.	July 24	Ralph Walter Brown	Armand E. Brown	Hazel M. J. Chase
Newburyport, Mass.	July 29	_____ Eaton	Leonides Eaton	Laura C. Brown
Newburyport, Mass.	July 30	Georgette Dow	Tracy L. Dow, Jr.	Edwina M. Sielicki
Exeter, N. H.	Aug. 14	Frank Leroy Sampson	Louis F. Sampson	Martha T. Fowler
Amesbury, Mass.	Aug. 19	Pamela Marie Allard	Kenneth W. Allard	Priscilla D. Boyd
Newburyport, Mass.	Aug. 23	Mary Clemens Eaton	Wallace M. Eaton	Leola R. Janvrin
Exeter, N. H.	Sept. 7	Peter Arnold Sanborn	Willis A. Sanborn	Shirley E. Perkins
Newburyport, Mass.	Sept. 11	Harrison Bruce Beckman	Robie M. Beckman	Annie R. Beckman
Newburyport, Mass.	Sept. 11	Sherry May Bergeron	Carl B. Bergeron	Amelia M. Walton
Newburyport, Mass.	Sept. 20	Linda Marie Perkins	Bernard E. Perkins	Beatrice G. Heywood
Amesbury, Mass.	Oct. 10	Bradley Arthur Bickford	Ananias A. Bickford	Irene F. Senechal

Newburyport, Mass. Oct. 27 John Gynan Dow
Exeter, N. H. Oct. 29 Cheryl Marie Knowles
Exeter, N. H. Nov. 5 Sandra Elizabeth Feich
Exeter, N. H. Nov. 10 Helen Elizabeth Perkins
Exeter, N. H. Dec. 2 Paula Gennaro Eaton
Newburyport, Mass. Dec. 3 Virginia Rose Fowler
Exeter, N. H. Dec. 18 Richard Carlton Janvrin

Gynan D. Dow
John F. Knowles
Roland L. Felch
Harold J. Perkins, Jr.
Everett H. Eaton
Clauson W. Fowler, Jr.
Walter S. Janvrin





